

The duty conferred by this section is not discretionary, but imperative. *Eyler v. Allegany County*, 49 Md. 269; *Commissioners of Public Schools v. Allegany County*, 20 Md. 458.

The county commissioners must make a levy to cover lawful claims against the county, such as that of a lawyer appointed under article 26, section 7; if they decline to perform this duty, mandamus lies. *Worcester County v. Melvin*, 89 Md. 39.

The county commissioners must pay the fees in criminal cases of all witnesses summoned on behalf of the state, and of those summoned on behalf of the defendant where he is discharged or acquitted, or fined not exceeding fifteen cents. *Schamel v. Washington County*, 83 Md. 129. See also, *Hall v. Somerset County*, 82 Md. 620.

Under this section, the county commissioners must provide for any local object sanctioned by the legislature. *Commissioners of Public Schools v. Allegany County*, 20 Md. 458.

Taxes may be levied to pay for the erection of a fireproof vault in which to keep court records. *Smith Fire Proof Co. v. Munroe*, 97 Md. 371.

The county commissioners are not required to pay for the preparation of a general index of deeds, etc., for use in the clerk's office, and if they make a levy therefor a taxpayer may enjoin them. *Peter v. Prettyman*, 62 Md. 571. See also, *Webster v. Baltimore County*, 51 Md. 399.

Objections not well taken to various items included in a levy. *Webster v. Baltimore County*, 51 Md. 399.

This section construed in connection with article 81, section 46, in dealing with the liability of the surety on a tax collector's bond. *Fidelity Co. v. Charles County*, 98 Md. 173.

This section referred to in determining whether the county commissioners were liable for personal injuries (see notes to section 1). *Anne Arundel County v. Duckett*, 20 Md. 475.

Cited but not construed in *Prince George's County v. Mitchell*, 97 Md. 339; *Faust v. Twenty-third German Bldg. Assn.*, 84 Md. 193; *Baltimore County v. Baker*, 44 Md. 10.

See sections 21, 41 and 103, and notes to sec. 6.

See art. 24, sec. 4.

As to taxation and the duties of the county commissioners relative thereto, see art. 81.

1904, art. 25, sec. 8. 1888, art. 25, sec. 8. 1860, art. 28, sec. 6. 1794, ch. 53, sec. 11.

8. They shall allow no claim against the county not properly chargeable to the same and for which the claimant shall not produce a legal voucher.

*Ibid.* sec. 9. 1888, art. 25, sec. 9. 1860, art. 28, sec. 7. 1807, ch. 129.  
1852, ch. 337, sec. 14.

9. They shall, when satisfied that any error has arisen by assessing property not liable to be assessed, rectify such error and levy and pay to the proper person any money that may have been paid in consequence of such error.

It is immaterial whether the error is a mistake of fact or of law. The commissioners must provide for such erroneous payment, they being liable for money had and received; if they decline to do so, mandamus lies after judgment. *George's Creek, etc., Co. v. Allegany County*, 59 Md. 256.

Where taxes were improperly paid to a county instead of to a city, if the city compels a second payment of the taxes, the taxpayer may recover from the county. *Frederick County v. Frederick City*, 88 Md. 664.

See art. 81, sections 15, *et seq.*, 158, 166 and 204.

*Ibid.* sec. 10. 1888, art. 25, sec. 10. 1860, art. 28, sec. 8. 1860, ch. 175.

10. Whenever any lands in any of the counties in this State shall greatly depreciate in value by reason of the diminished value of the