

the City Council, or any two of them, the Mayor being one, with the condition that if the above bound shall well and faithfully execute his office and shall account for any pay to the County Commissioners, or to the Mayor and City Council of Baltimore, if in said city, or their order, the several sums of money which he shall receive for the county or city, as the case may be, or be answerable for by law at such time as the law shall direct, then the said obligation to be void, otherwise to be and remain in full force and virtue in law; and every collector of State taxes appointed by the County Commissioners shall also give a separate bond to the State of Maryland in a penalty double the amount of the tax to be collected by him, with good and sufficient securities to be approved by the Governor, with the condition that if the above bound shall well and faithfully execute his office and shall account for to the Comptroller and pay to the Treasurer of the State the several sums of money which he shall receive for the State, or be answerable for by law, at such times as the law shall direct, then the said obligation to be void, otherwise to remain in full force and effect; provided, that whenever the surety on the bond of any such collector of county or State taxes is a corporation authorized by the laws of the State to qualify as such, the amount of the penalty of the bond shall be an amount not exceeding the amount of such tax to be collected by him. This section shall not apply to Garrett, Talbot, Montgomery nor Washington Counties.¹

This section appears to relate only to collectors appointed by county commissioners and to have no application to treasurer of Harford county elected by people. Act of 1916, ch. 680, applicable to Harford county, not repealed. *Harford County v. Rouse*, 141 Md. 551.

The condition of a bond held to be in substantial compliance with condition required by act of 1874, ch. 483, sec. 31. A payment (under a local law) to a county treasurer, held to be payment to county commissioner. *Frownfelter v. State*, 66 Md. 83; *Howard County v. Hill*, 88 Md. 123.

The acts of 1794, ch. 54, 1841, ch. 23, and 1845, ch. 5, are *in pari materia* and to be construed so as to protect interests of state. Under said acts, failure to probate bond is immaterial. *McCauley v. State*, 21 Md. 573.

A surety on a bond under act of 1794, ch. 53, cannot defend on ground that collector had not taken required oath. *Laurenson v. State*, 7 H. & J. 343.

The bond required by the act of 1794, ch. 53, held not to be responsible for taxes levied under a special act. *Waters v. State*, 1 Gill, 309.

For other cases involving the act of 1794, ch. 53, see *Baltimore v. Chase*, 2 G. & J. 380; *State v. Merryman*, 7 H. & J. 88.

For a case involving the liability of a collector's bond under the acts of 1780, ch. 25, and 1781, ch. 4, see *Johnson v. State*, 3 H. & McH. 236.

As to the rights and remedies of a surety on a collector's bond who thinks he is in danger of loss, see art. 90, sec. 7, *et seq.*

An. Code, sec. 35. 1904, sec. 33. 1888, sec. 33. 1865, ch. 155. 1868, ch. 366.
1874, ch. 483, sec. 32. 1898, ch. 123, sec. 53. 1900, ch. 619.

41. Every collector of state taxes in the city of Baltimore before he acts as such shall give a bond to the State of Maryland in a penalty of seventy-five thousand dollars, to be approved by the governor, with the condition that if the above bound ——— shall well and faithfully execute his office and shall account with the comptroller for and pay to the treasurer of the State the several sums of money which he shall re-

¹ This section was repealed as to Carroll county by ch. 302 of acts of 1924.