

ceive for the State, or be answerable for by law, at such times as the law shall direct, then such obligation to be void, otherwise to remain in full force and virtue in law; the said collectors' bonds, when approved by the county commissioners, shall be recorded in the office of the clerk of the circuit court for the respective counties; when approved by the proper authorities in the city of Baltimore shall be recorded in the office of the clerk of the superior court of Baltimore city and when approved by the governor shall be filed in the office of the comptroller of the treasury. This section shall not apply to Talbot county.

A declaration in a suit on a tax collector's bond required by this section to be recorded is not demurrable on the ground that it does not make profert of the bond. *State v. Wilson*, 107 Md. 132.

See notes to sec. 40.

An. Code, sec. 36. 1904, sec. 34. 1888, sec. 34. 1868, ch. 366. 1874, ch. 483, sec. 33. 1898, ch. 123, sec. 54.

42. Every collector of state taxes in the city of Baltimore shall make daily deposits of such sums of money as he shall receive for state taxes collected by him, less the amount of commission allowed him for the collection of the same, to the credit of the treasurer of the State of Maryland in some bank in said city which pays to the State the bonus or school tax as provided by law, to be designated by the said treasurer, and shall send to the treasurer a statement of the amount so deposited, within the first ten days of each month, with a certificate of the bank that the same is so deposited; and on failure to make such daily deposits and to send such certificate, he shall, on proof thereof to the satisfaction of the governor, be liable to removal from office by the governor and the comptroller shall immediately enter suit upon his bond.

An. Code, sec. 37. 1904, sec. 35. 1888, sec. 35. 1868, ch. 366. 1874, ch. 483, sec. 34. 1898, ch. 123, sec. 55.

43. The treasurer of the State may make weekly examination of the books of the collector of state taxes in Baltimore city, whose books shall always be open to such inspection.

An. Code, sec. 38. 1904, sec. 36. 1888, sec. 36. 1841, ch. 23, sec. 44. 1847, ch. 266, sec. 17. 1874, ch. 483, sec. 35. 1888, ch. 515. 1900, ch. 619.

44. Every collector before he acts as such shall take the following oath: I, \_\_\_\_\_, collector of \_\_\_\_\_, do swear that I will well and truly execute the duties imposed upon me by law and that I will justly and impartially value all property which I shall be authorized to value, according to the best of my skill and judgment; and that I will not, either directly or indirectly, make any profit of the money collected by me, by the use thereof in any manner whatever; which oath may be administered by the clerk of the circuit court for the county, or the clerk of the superior court of Baltimore city; and a certificate thereof, under seal, shall be filed with the county commissioners, or register of the city of Baltimore, as the case may be. This section shall not apply to Garrett or Talbot counties.

In the light of art. 37 of the Declaration of Rights, and of art. 1, sec. 6, of the state Constitution, act of 1894, ch. 615, requiring treasurer of Anne Arundel county to