

An. Code, sec. 44. 1904, sec. 42. 1888, sec. 42. 1794, ch. 53, sec. 2. 1874, ch. 483, sec. 41. 1888, ch. 515. 1900, ch. 619.

50. The clerk of the county commissioners in each county and of the appeal tax court in the city of Baltimore shall keep an accurate account of the assessment or rate of taxes assessed upon the taxable property of his county or city and how such assessment is disposed in a book to be kept for that purpose alone; and said clerk shall, within ten days after such assessment, deliver a fair copy thereof to the collector or collectors of his county or city, or a copy of so much thereof as it shall be his duty to collect. This section shall not apply to Garrett or Talbot counties.

This section referred to in holding a surety liable on a tax collector's bond where collector applied taxes for current year in discharge of taxes for previous years as to which he was in default. Various irregularities (including a failure to comply with this section), held not to relieve the surety. *Frownfelter v. State*, 66 Md. 85.

This section referred to in deciding that embezzlement by clerk of the county commissioners was within the scope of art. 27, sec. 129, An. Code, and not within art. 27, sec. 137, of that code. *State v. Denton*, 74 Md. 520.

An. Code, sec. 45. 1904, sec. 43. 1888, sec. 43. 1845, ch. 203, sec. 3. 1874, ch. 483, sec. 43.

51. If the county commissioners or appeal tax court, or their clerks, shall fail or refuse to deliver to the collectors copies of said levy lists, or if they shall in any other way impede, hinder or delay the said collectors in the discharge of their duties, they shall individually be liable to indictment in the circuit court for the county, or the criminal court of Baltimore, and upon conviction thereof shall forfeit and pay the sum of one thousand dollars, for the use of the State, or the said sum may be recovered by action of debt in the name of the State, instituted against the parties in default, jointly and severally, by the requisition of the governor.

See notes to sec. 50.

An. Code, sec. 46. 1904, sec. 44. 1888, sec. 44. 1794, ch. 53, sec. 2. 1874, ch. 483, sec. 42. 1900, ch. 619.

52. Every collector receiving a copy of such assessment or rate, shall, within thirty days thereafter proceed to collect the same, and shall pay the county and city taxes to the county commissioners, or to the mayor and city council, as the case may be, or their order, within six months after receiving the copy aforesaid; and all moneys levied for educational purposes by the county commissioners of the several counties shall be levied separately and distinctly from the other items of taxation, and a list thereof furnished to the school commissioners of the said counties; and the collector shall make return of all said tax collected upon the days required by law for the return of the State school taxes; if any such collector shall fail to perform his duties as directed in this section, said collector shall be liable to prosecution, and on conviction shall be fined not less than one hundred nor more than five hundred dollars, in the discretion of the court. This section shall not apply to Talbot county.

Where county commissioners give an order drawn on a proper fund directing the collector to pay certain moneys to a third party, and collector promises to pay it accordingly but fails to do so, his bond is liable. *Fidelity Co. v. Charles County*, 98 Md. 163.

This section referred to in holding a surety liable on a tax collector's bond where collector applied taxes for current year in discharge of taxes for previous years as