

register of wills of Baltimore city shall pay into the treasury all such excess over the sum of thirty-five hundred dollars.

This section referred to in deciding that a register has no right to retain as additional compensation commission allowed by law on taxes on collateral inheritances, and on commissions of executors and administrators. *Banks v. State*, 60 Md. 308.

As to clerks of courts, see art. 17, sec. 13, *et seq.*

An. Code, sec. 277. 1904, sec. 274. 1888, sec. 270. 1853, ch. 444, sec. 23. 1862, ch. 269.  
Const., art. 15, sec. 1.

**286.** Every register shall annually return to the comptroller a full and accurate account of all his fees, emoluments and receipts, and of all the expenses incident to his office, and such account shall be rendered under oath, and in such form, and shall be supported by such proofs as shall be prescribed by the comptroller; and every register shall render with his accounts of the expenses incident to his office a list of the clerks employed by him, stating the rate of compensation allowed to each, and the duties which they severally perform, and also an account of the sums paid for stationery, official or contingent expenses, fuel and other things, and stating the purposes for which said expenses are applied; and in the account of fees there shall be a separate statement of all those fees charged during the year included in said account which at the date of said account remain uncollected.

See notes to sec. 285.

An. Code, sec. 278. 1904, sec. 275. 1888, sec. 271. 1853, ch. 444, sec. 5.

**287.** Any register who shall be guilty of false swearing in taking the oath required by the preceding section, with the intention to deceive and defraud the treasury, shall be guilty of perjury.

See notes to sec. 285.

An. Code, sec. 279. 1904, sec. 276. 1888, sec. 272. 1853, ch. 444, sec. 6.

**288.** The official bond of the register of wills of Baltimore city shall be answerable for the emoluments of his office over and above the sum of three thousand five hundred dollars; and the official bond of the several registers of wills of the counties shall be answerable for the emoluments of their office, respectively, over and above the sum of three thousand dollars; and every register, upon failure or neglect to pay or account for the excess over and above said sums shall be subjected to a fine not exceeding one thousand dollars.

See notes to sec. 285.

An. Code, sec. 280. 1904, sec. 277. 1888, sec. 273. 1853, ch. 444, sec. 4. 1892, ch. 409.  
1906, ch. 33.

**289.** The comptroller shall, from time to time, limit and fix the number and compensation of assistant clerks or deputies to be employed by any such register, and no account for compensation for services of any assistant clerk, deputy or other person employed in performing any of the duties pertaining to the office of any such register shall be allowed until such assistant, deputy or other person employed shall have certified