

An. Code, sec. 5. 1904, sec. 5. 1888, sec. 5. 1853, ch. 372. 1854, ch. 297.

6. The number of county commissioners in each county shall be as fixed by the code of local laws for each county.

An. Code, sec. 6. 1904, sec. 6. 1888, sec. 6. 1853, ch. 239, sec. 4.

7. They shall meet in their respective counties within sixty days after their election and qualify by taking the oaths required by law, and shall meet once a quarter, and as much oftener as the necessities of the county may in their judgment require; provided, however, that the meeting to make the annual levy of taxes shall be held previous to the first day of July in each year.

The power to levy under this section is the power to levy only for the year in which the meeting takes place. The levy cannot include prior years. *B., C. & A. Ry. Co. v. Wicomico County*, 93 Md. 130.

Taxes for the current year may be levied after July first. Construction of this section should be reasonable and liberal in order to support the action of the commissioners. *American Coal Co. v. Allegany County*, 59 Md. 195; *B., C. & A. Ry. Co. v. Wicomico County*, 93 Md. 122; *Hopkins v. Van Wyck*, 80 Md. 18.

See notes to sec. 8.

An. Code, sec. 7. 1904, sec. 7. 1888, sec. 7. 1817, ch. 78. 1823, ch. 62. 1835, ch. 307. 1853, ch. 239, sec. 2.

8. They shall levy all needful taxes on the assessable property within the county liable to taxation and provide for collecting the same, and they may make such levy in whole or in part by estimate; they shall provide for the support of the courts, compensate jurors and county or State witnesses, levy for outpensions allowed by themselves or the trustees of the poor, and such sums as may be necessary to pay accounts allowed by them for the funeral expenses of paupers, and pay and discharge all claims on or against the county which have been expressly or impliedly authorized by law.

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.

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

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.

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 art. 81, sec. 52, 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 sec. 1). *Anne Arundel County v. Duckett*, 20 Md. 475.