

Cited but not construed in *Prince George's County v. Mitchell*, 97 Md. 339; *Faust v. Twenty-third German Bldg. Assn.*, 84 Md. 193; *Baltimore County v. Baker*, 44 Md. 10.

See secs. 22, 43 and 158, and notes to secs. 1 and 7. See art. 24, sec. 4.

Re. taxation and the duties of county commissioners relative thereto, see art. 81.

An. Code, sec. 8. 1904, sec. 8. 1888, sec. 8. 1794, ch. 53, sec. 11.

9. They shall allow no claim against the county not properly chargeable to the same and for which the claimant shall not produce a legal voucher.

An. Code, sec. 9. 1904, sec. 9. 1888, sec. 9. 1807, ch. 129. 1852, ch. 337, sec. 14.

10. They shall, when satisfied that any error has arisen by assessing property not liable to be assessed, rectify such error and levy and pay to the proper person any money that may have been paid in consequence of such error.

It is immaterial whether the error is a mistake of fact or of law. The commissioners must provide for such erroneous payment, they being liable for money had and received; if they decline to do so, mandamus lies after judgment. *George's Creek, etc., Co. v. Allegany County*, 59 Md. 256; *cf. Baltimore v. Harvey*, 118 Md. 281.

Where taxes were improperly paid to a county instead of to a city, if the city compels a second payment of the taxes, the taxpayer may recover from the county. *Frederick County v. Frederick City*, 88 Md. 664.

See art. 81, sec. 21, *et seq.*, 162, 171 and 215.

An. Code, sec. 10. 1904, sec. 10. 1888, sec. 10. 1860, ch. 175

11. Whenever any lands in any of the counties in this State shall greatly depreciate in value by reason of the diminished value of the fisheries attached thereto, the county commissioners may reduce the assessment so as to make it conform to the fair value of the property.

An. Code, sec. 11. 1904, sec. 11. 1888, sec. 11. 1802, ch. 81, sec. 2. 1910, ch. 368 (p. 86). 1918, ch. 467, sec. 11.

12. They shall make out and publish annually in at least two newspapers published in their respective counties, except Howard County where the County Commissioners may publish the same in one newspaper, if there be two, a detailed, minute and accurate statement of the expenses of their said counties, specifying therein each particular item of expense, and for what and to whom paid, and shall also deliver to the sheriff of their respective counties as many copies of such statement as there are election districts in the county, at least ten days before each general election: and the sheriff shall within six days after the receipt of such copies set up one of them at the place of holding elections in each election district; and the clerk to the County Commissioners and the sheriff who shall fail to perform the duty imposed by this section shall each forfeit the sum of one hundred dollars. Provided that the County Commissioners of St. Mary's County shall not expend more than twelve hundred dollars (\$1,200) in any one year for publishing the notices required by this section, and the publication of the notices of the Supervisors of Elections relative to elections, registration, etc.