

January next and bear interest from that date; that all persons or incorporated institutions failing to pay their State and county taxes, before the same shall be in arrear, will render the property and estate of such delinquent liable to be sold for the prompt payment of said taxes; ——— county treasurer””; and said notice shall be published in said newspapers during the months of July and December in each and every year.

See Art. 81 of the Annotated Code and sec. 314 of this Art.

1929, ch. 236.

320. The bond required of collectors of State taxes by Section 40 of Article 81 of the Annotated Code of Maryland (1924 Edition), shall, in the case of the collector of State taxes in Carroll County, be in no greater penalty than the sum of thirty thousand dollars (\$30,000).*

1924, ch. 302.

321. The person appointed by the County Commissioners of Carroll County as Collector of Taxes, as provided by law, before he proceeds to act as Collector of Taxes in each year, shall bond to the State of Maryland in the penalty of fifty thousand dollars, with good and sufficient sureties, to be approved by the County Commissioners of said county, with the condition that if the above bound shall well and faithfully execute his office and shall account for and pay to the said County Commissioners, or their order, the several sums of money which he shall receive for said county, or answerable for by law, at such times as the law shall direct, then this obligation to be void, otherwise to be and remain in full force and virtue; and the said Collector of Taxes, before he shall proceed to act as Collector of State Taxes for said County, in each year shall give a separate bond to the State of Maryland in a penalty double the amount of the taxes to be collected by him, with good and sufficient surety or sureties, to be approved by the Governor of said State, with the condition that if the above bound shall well and faithfully execute his office and shall account for to the Comptroller and pay to the Treasurer of the State of Maryland the several sums of money which he shall receive for the State, or be answerable for by law, at such times as the law shall direct, then the said obligation shall be void, otherwise to remain in full force and virtue; provided that whenever the surety on the bond of any such Collector of State Taxes is a corporation authorized by the laws of the State to qualify as such, the amount of the penalty of the said bond shall be an amount not exceeding the amount of such State taxes to be collected by him. The said bond of the Collector as Collector of County Taxes, when approved by the County Commissioners, shall be recorded in the office of the Clerk of the Circuit Court for Carroll County; and the said bond of the Collector as Collector of State Taxes, when approved by the Governor, shall be filed in the office of the Comptroller of the Treasury.

*Sec. 2, ch. 236, 1929, repealed all laws inconsistent therewith.