

Board of Estimates, the County Commissioners shall not entertain nor act upon any application for adjustment of tax accounts by taking off property or changing property from one taxpayer's account to that of another. And this Act shall apply to and govern the budget made in Dorchester County in the month of May, 1918.

TREASURER.

1886, ch. 39. 1904, ch. 24. 1908, ch. 341, sec. 106 (p. 748). 1910, ch. 762, sec. 106 (p. 787). 1914, ch. 834, sec. 106.

162. There shall be a treasurer of Dorchester County, who also shall be the collector of all State taxes and of all county taxes for whatsoever purpose levied or to be levied, for or within said county, during the term of his office, or that may be placed in his hands for collection; and he shall have full power, and it shall be his duty to receive and collect all State and county taxes levied as aforesaid, after this Act shall take effect, and so put in his hands for collection, and all moneys due and owed to the said county from any and every source whatever, including the taxes charged on mortgages, and he shall disburse all said moneys under the provisions of law and under the order of the County Commissioners, with full power to enforce the payment of same by sale or otherwise, as hereinafter prescribed, and to convey the title of any real or personal estate sold by him for the payment of State or county taxes in the manner prescribed by the succeeding sections. And it shall also be the duty of said treasurer to keep a full and fair cash account, showing all sums of money received by him so as to indicate the source whence the same was received, respectively, and showing all sums of money paid by him, either to the County Commissioners or to the Treasurer of Maryland. It shall further be his duty to promptly deposit any and all moneys by him received and collected in some bank or banks, or other banking institution in Dorchester County, to be designated and approved by the County Commissioners, and in designating and approving such place or places of deposit the said Commissioners shall prefer the bank or banks, or other banking institution which will agree to pay interest on monthly balances or deposits rather than any bank or banks or institution which will not pay said interest, and before making said deposits the treasurer may require said bank, banks or other banking institution to give bond or other security to said treasurer to guarantee the safety of said deposits; said bond or bonds or securities to be approved by the said County Commissioners.

1908, ch. 341, sec. 107 (p. 748). 1910, ch. 762, sec. 107 (p. 787)
1914, ch. 834, sec. 107.

163. The said treasurer before he enters upon the duties of his said office shall take an oath before the Clerk of the Circuit Court for Dorchester County that he will faithfully perform the duties of same; and he shall also execute a bond to the State of Maryland, in the penalty of sixty thousand dollars, for the faithful performance of his duties as treasurer and collector of Dorchester County, and further conditioned that he