

shall well and truly account and be liable for any and all moneys coming into his possession as treasurer and collector, for which he shall be answerable by law, which bond shall be secured by a fidelity or surety company qualified to act as surety or guarantor under the laws of the State of Maryland, and shall be approved by the County Commissioners of Dorchester County, or a majority of them, and thereafter be recorded in the office of the Clerk of the Circuit Court for said county, and the cost of said bond shall be borne by the county.

1908, ch. 341, sec. 108 (p. 748). 1910, ch. 762, sec. 108 (p. 787).
1914, ch. 834, sec. 108.

164. In the event of the failure of any treasurer appointed or elected, to execute the bond required and provided for by the preceding section on or before the day upon which he is to take possession of the office of treasurer and enter upon the duties thereof, in conformity with the provision of this Act, the County Commissioners of Dorchester County shall appoint some qualified voter of Dorchester County as treasurer and collector during this term in the place of the one who failed to qualify; and in case of his failure to qualify within thirty days, to appoint another, and so on after every interval of thirty days until a treasurer shall be duly qualified.

1908, ch. 341, sec. 109 (p. 748). 1910, ch. 762, sec. 109 (p. 787).
1914, ch. 834, sec. 109.

165. In the event of the death, resignation or removal of the treasurer during his term of office, the County Commissioners shall, within thirty days thereafter, appoint a treasurer and collector for the unexpired term thus created, who shall take the oath, give the bond and perform all the duties of said office prescribed by law.

1908, ch. 341, sec. 110 (p. 748). 1910, ch. 762, sec. 110 (p. 787).
1914, ch. 834, sec. 110. 1920, ch. 212.

166. The County Commissioners of said county shall have power and authority to make levies of taxes for State and county purposes including public schools, and it shall be their duty to make such levy in each and every year; the taxable year to be from January first to December thirty-first, or the calendar year; and all taxes levied are due and payable as soon as the levy is made, said levy to be made on or before the first day of May, and the same shall become due and in arrears on the first day of October following the date of the levy, and shall be due and payable and bear interest from the first day of October following such levy. And on all tax bills unpaid on the first day of January in each year the treasurer and collector for Dorchester County shall collect as a penalty, an additional three per centum on all unpaid taxes, to be collected by him from the person owning said taxes, at the time and in the same manner that such taxes are collected, as now provided by law.