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 be 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 in law; and the said County Treasurer, 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 tax to be collected by him with good and sufficient sureties to be approved by the Governor of said State, with the condition that if the above bound ..... shall well and faithfully execute and shall account for to the Comptroller and pay to the Treasurer of the State the several sums of money which he shall receive for the State or be answerable for by law, at such time as the law shall direct, then the said obligation shall be void, otherwise to be and remain in full force and virtue in law; the said County Treasurer's bond 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 said county; and the said County Treasurer's bond as collector of State taxes, when approved by the Governor, shall be filed in the office of the Comptroller of the Treasury.

## 1896, ch. 177, sec. 451C. 1918 Code, sec. 781.

809. The said County Treasurer, before he proceeds to act as such, shall take and subscribe the following oath: "I, ......, the County Treasurer for Frederick County, State of Maryland, do solemnly swear that I will well and truly execute the duties imposed upon me by law, and that I will justly and impartially value all property which I shall be authorized to value, according to the best of my skill and judgment, and that I will not either directly or indirectly make any profit of the money collected by me by the use thereof in any manner whatever, which oath shall be administered by the Clerk of the Circuit Court for said county, or by one of his deputies, and a certificate thereof under the seal of said court shall be filed with the said County Commissioners.

## 1896, ch. 177, sec. 451D. 1918 Code, sec. 782.

810. All the authority, rights, powers, duties and privileges heretofore had, held, enjoyed and exercised by the collector of State and county taxes for Frederick County under the provisions of the Public General Laws of Maryland, shall hereafter be had, held, enjoyed and exercised by the County Treasurer for said county, and his manner of proceeding to collect and enforce the payment of State and county taxes in said county, shall be the same as prescribed in Article 81 of the Code of Public General Laws of this State, title "Revenue and Taxes," with reference to collection of taxes. Nothing herein contained shall be taken in any way