

personal estate sold by him; and when it shall be necessary for him to proceed to collect the taxes placed in his hands by sales of real or personal property, he shall proceed as now directed for the collection of taxes by collectors, and shall be allowed the same fee therefor as now allowed collectors, except that a notice of unpaid taxes by the sheriff, a constable or constables, as hereafter provided, shall be deemed a sufficient notice prior to making the levy and proceeding to advertise and sell.

See sec. 101.

1896, ch. 317, sec. 2.

94. The person so as aforesaid appointed, before he enters upon the duties of his said office, shall take an oath before the clerk of the Circuit Court for Howard county, in form similar to that now taken by collectors of taxes, except as to the title of his office and to be similarly certified, he shall execute to the State of Maryland, a separate bond in the penal sum of twenty thousand dollars with at least three sureties, as the collector of State taxes, which bond shall be approved and filed in like manner, as other bonds of collectors of State taxes, and he shall execute to the State of Maryland, a separate bond in the penal sum of forty thousand dollars, with at least three sureties to be approved by the County Commissioners of Howard county with the condition that if the above bounden shall well and faithfully execute his office of Treasurer of Howard county, and shall account for and pay to the County Commissioners aforesaid or their order, or as the law may direct, the several sums which he shall receive for said county, or be answerable for by law at such time and in such manner as the law shall direct, then the said obligation to be void, otherwise to be and remain in full force and virtue in law; and said bond when approved, shall be recorded in the office of the clerk of the Circuit Court for Howard county, he shall execute the bond hereinbefore required and qualify within thirty days after the receipt of his commission by the clerk of the Circuit Court for Howard county, and in the event of his removal from office, his death or resignation during his term of office, the Governor shall at once appoint his successor, who shall qualify and bond as aforesaid, and so continue to appoint until a treasurer qualifies as herein provided; provided, that such new treasurer so taking the place made vacant by death, removal or resignation, shall not collect nor take charge of any of the taxes that may be in hands of said late treasurer uncollected, and for which the bonds of said late treasurer are responsible; but such taxes shall be collected under existing laws applicable to collection of State and county taxes when there is death or resignation.

1896, ch. 317, sec. 3. 1910, ch. 155 (p. 913).

95. The County Commissioners shall provide and furnish the Treasurer an office in the Court House building or in some other building as near thereto as possible. And it shall be the duty of the Treasurer to keep his said office open daily except legal holidays and such other days that he may be in the several election districts collecting taxes, and he shall attend for the transaction of business therein, in person or by deputy,