

Second and Third Collection Districts shall not exceed the sum of thirty-five hundred dollars, and shall be payable in monthly installments only on taxes collected and paid over; one-third of which shall be retained or withheld by the Commissioners until final settlement by the respective Collectors with the said Commissioners; which said sums or commissions shall include all expenses of whatsoever kind incurred by said Collectors in the collection of said taxes, and said County Commissioners shall not allow any greater compensation nor pay any bills for any matter whatsoever for the use of said Collector nor supply any stationery or other thing unless the same shall be charged against the said compensation so to be allowed said tax collectors and if it shall be found at any time during a fiscal year that any monthly payments to be made to said tax collectors, together with previous monthly payments, would exceed two-thirds of any limits of compensation herein provided, no further payments shall be allowed until final settlement is made by said collectors with said County Commissioners, as aforesaid, provided further that the County Commissioners shall pay the premium upon each of the bonds of the respective tax collectors and the said County Commissioners of Allegany County are authorized and empowered to refund to the Tax Collectors of said Tax Collection Districts appointed by them for the years 1922 and 1923, the premium upon the bonds furnished by them for their respective terms.†

1898, ch. 179, sec. 42B. 1910, ch. 115, sec. 42B (p. 498).

**118.** It shall be the duty of said collectors to collect all State and county taxes placed in their hands for collection by the County Commissioners of Allegany County, during their respective terms of office, and as to the State taxes, to make reports to the Comptroller and to pay over the same to the Treasurer of the State of Maryland, as such collectors are now or may be hereafter required by law so to do, and as to county taxes to pay over to the Treasurer of Allegany County on the first Tuesday of the next month after the said taxes are placed in their hands for collection, and on the first Tuesday in each and every month thereafter, and oftener, if required by the County Commissioners, the county taxes collected by them and for said county, until the collections completed, and on failure to make such monthly or other payments, each delinquent collector may be removed from office by the County Commissioners, and another appointed in his stead by said Commissioners; and accompanying such monthly or other payments there shall be a statement filed by said collectors with the treasurer and a duplicate thereof filed with the Clerk of the County Commissioners showing the names of the persons from whom the moneys were received, together with the amounts respectively received from said persons, and the failure to file such statements shall render the said collector liable to indictment and conviction and punishment for a misdemeanor; and at the end of the time allowed

†Sec. 2 of Ch. 423, Acts 1927, repealed all laws inconsistent therewith.