

## REGISTER OF WILLS.

P. L. L., 1888, Art. 20, sec. 212. 1860, Art. 19, sec. 137

**338.** The register of wills of Somerset county, in the recess of the orphans' court of said county, may pass any account or claim against the estate of a deceased person for any amount not exceeding one hundred dollars, and on the return of any inventory of the personal estate of a deceased person, may pass an order for a sale of the property contained therein.

## REVENUE AND TAXES.

1908, ch. 43 (p. 1001). 1910, ch. 10, sec. 213 (p. 1131).

**339.** The Treasurer of Somerset County shall be the collector of all State taxes and of all county taxes for whatsoever purposes 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 which may be due said county, with full power to enforce the payment of the same by sale or otherwise, as hereinafter prescribed, and to convey title to any real or personal estate sold by him for the payment of State and county taxes in the manner prescribed by the succeeding sections; and all taxes levied in said Somerset County after the 1st day of January, 1910, for State and county purposes, shall be collected by the County Treasurer.

*Sterling v. McMaster*, 82 Md. 165.

1910, ch. 10, sec. 214 (p. 1131). 1920, ch. 16.

**340.** 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 Somerset County that he will faithfully perform the duties of the same, and he shall also execute a bond to the State of Maryland, in the penalty of fifty thousand dollars, for the faithful performance of his duties as Treasurer and as Clerk to the County Commissioners of Somerset County, and further conditioned that he 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 security company qualified to act as surety or guarantor under the laws of the State of Maryland and shall be approved by the Judges of the Circuit Court for Somerset 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 premium on said bond shall be paid by the County Commissioners of Somerset County for the year 1920 and thereafter.

1910, ch. 10, sec. 215 (p. 1132).

**341.** Upon failure of any Treasurer appointed or elected to execute the bond required and provided for by the preceding sections on or before