

whether for money received, transfer, insolvencies, discounts or abatements.

It shall also be the duty of said Treasurer to keep a full and fair cash account, showing all sums of money received by him, so as to indicate the source whence the same was received, respectively, and showing all sums of money paid out by him either to the County Commissioners or to the Treasurer of the State of Maryland.

1910, ch. 10, sec. 220 (p. 1133).

346. All books, documents and papers pertaining to the County Treasurer's office shall be the property and records of Somerset County, and shall be kept in the County Commissioners' office, and shall at all times be subject to the examination of the County Commissioners, the Grand Jury of Somerset County and any taxpayer or taxpayers of said county; and all said books, documents and papers, accounts, credits and deposits belonging to said Treasurer's office or in the custody of said Treasurer shall be delivered up and transferred by him to his successor in office when such successor is duly elected and qualified.

1910, ch. 10, sec. 221 (p. 1134). 1927, ch. 22, sec. 221.

347. It shall be the duty of the Treasurer during the month of August after said levy to give notice thereof by advertisement inserted once a week for three successive weeks in two newspapers published in Somerset County, and to prepare the tax bills of each taxpayer and forward the same by mail or deliver the same to the person or persons, or corporate institutions, or to the agent of the person or persons, or corporate institutions, to whom the property included in such tax bills is assessed, so far as their residence or postoffice address may be known as ascertained by said Treasurer, on or before the first day of October next succeeding said levy, to which said tax bills a notice shall be annexed that if said taxes are not paid on or before the first day of January next, with the interest thereon, said taxes will be collected by process of law.

1910, ch. 10, sec. 222 (p. 1134).

348. The said Treasurer shall at least once in each week deposit in a national or State bank in Somerset County all taxes received or collected by him up to the date of such deposit, the portion due the State to be deposited to his credit as collector of State taxes, and the portion due Somerset County to be deposited to the credit of the County Commissioners of Somerset County, and he shall once a month from and after the first of November in each year forward to the State Treasurer a check for the amount of State taxes to his credit in bank, and he shall receive from the said bank, or either of them, a certificate of deposit for each deposit to the credit of the County Commissioners, which he shall deliver to said County Commissioners at their next regular meeting, and for which said County Commissioners shall give to said Treasurer a proper receipt or voucher, and said money shall only be drawn from said bank upon the