which office shall be the County Commissioners' office, and the said office shall be open for that purpose each day of the year, Sunday and legal holidays excepted, from 8 o'clock A. M. to 5 P. M.

1910, ch. 10, sec. 242 (p. 1140).

368. The provisions of the Code of Public General Laws of Maryland now in force or hereafter enacted applicable to collectors of State and county taxes, except when the same are repealed by or inconsistent with the provisions of this Act, shall be held to apply to the Treasurer of said county, who, as to power, rights, duties and liabilities, both civil and criminal, and these affecting his bond or bondsmen, shall be in all respects in the same position as State and county collectors of taxes, except as herein provided.

1910, ch. 10, sec. 243 (p. 1140).

369. The Treasurer shall at least once in each year correct the list of transfers on the tax books of the county in accordance with the list furnished by the Clerk of the Circuit Court for said county, this correction to be made not exceeding thirty days before the time set for the making of the annual levy.

1910, ch. 10, sec. 244 (p. 1140).

370. Robert F. Maddox, the present Treasurer and clerk to the County Commissioners, shall hold office under this Act until his successor is elected and qualified. An election for Treasurer shall be held at the general election in November, 1913,* and every four years thereafter, and any County Treasurer elected in Somerset County after the passage of this Act shall qualify on the first Tuesday in January after his election and hold office until his successor is duly elected and qualified.†

ROADS.‡

P. L. L., 1888, Art. 20, sec. 227. 1867, ch. 290. 1868, ch. 402. 1888, ch. 96. 1890, ch. 113. 1902, ch. 25. 1908, ch. 443 (p. 1002). 1910, ch. 274 (p. 1119). 1916, ch. 260, sec. 227. 1924, ch. 315, sec. 227.

371. The County Commissioners of Somerset County shall, at the time of making their annual levy, levy upon the taxable property of said County a tax not less than thirty cents, nor more than thirty-five cents, on the one hundred dollars, which shall be used for the repair and reconstruction of public roads and bridges in said County, which taxes shall be levied and collected as other taxes. The County Commissioners may levy and appropriate such other sum or sums of money as they may deem requisite for the building of any new bridge or the opening of any new road, new drain or ditch. All of the taxes levied and collected under the

^{*}Elections are now held in even years under Art. 17 of Md. Constitution.

[†]Sec. 2, ch. 10, 1910, repealed all laws inconsistent therewith.

[‡]Ch. 609, 1920, authorized Somerset County to issue \$50,000 of bonds for roads.