where the said court has not passed any decree or final order relating to the subject under investigation.

## REGISTER OF WILLS.

P. L. L., 1888, Art. 24, sec. 224. 1920 Code, sec. 323.

242. The register of wills of said 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 public sale of the property contained therein, in a case where by law, said court could have passed such order.

## REVENUE AND TAXES.

1914, ch. 182. 1920 Code, sec. 324.

243. At the next General State Election to be held in Maryland in November, 1915,\* and every fourth year thereafter, a County Treasurer for Worcester County shall be elected by the duly qualified voters of said County; and said County Treasurer so elected shall hold office for the term of four years counting from the first day of January following his said election, unless sooner removed, or if appointed as hereinafter prescribed then for the balance of said term of four years counting from the first day of January following the time for the regular election of a County Treasurer, provided, however, that the incumbent of said office shall hold over until his duly elected or appointed successor qualifies as County Treasurer aforesaid. And no one shall be deemed qualified or eligible for the office of County Treasurer who is not a resident and a registered voter of said County and who is not above twenty-five years of age and a taxpayer in Worcester County.

1914, ch. 182. 1920 Code, sec. 325.

244. The Treasurer of Worcester 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 payments 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 or County taxes in the manner prescribed by the succeeding sections; and all taxes levied in said Worcester County after the first day of January, 1915, for State and County purposes shall be collected by the County Treasurer.

<sup>\*</sup>All elective county officers are now elected in even years for four-year terms under Art. 17 of Md. Constitution.