

P. L. L. (1888), Art. 3, sec. 41. 1878, ch. 494. B. Co. C. (1908), sec. 80.  
 1914, ch. 712, sec. 80. B. Co. C. (1916), sec. 140. 1920, ch. 7.  
 1920, ch. 29. B. Co. C. (1928), sec. 148. 1929, ch. 24.

**148.** The Treasurer of Baltimore County, in addition to his duties as Treasurer of said county, shall be the collector of all State and county taxes for said county, which may be levied by the County Commissioners. Before entering upon the duties of his office he shall take an oath before the Judge of the Circuit Court for said County, faithfully to perform the duties of the same. He shall execute to the State of Maryland such bond as is now or may hereafter be required by law, as the Collector of State Taxes, in the penal sum of thirty thousand dollars, with three or more individual sureties or corporate surety to be approved by the County Commissioners; and he shall execute to the said State, for the use of the County Commissioners of Baltimore County a bond in the penal sum of forty thousand dollars, with at least three individual sureties or corporate surety to be approved by them conditioned for the faithful performance of his duty as collector of county taxes. The said Treasurer shall receive as compensation for his services as collector of both State and county taxes the annual sum of forty-two hundred dollars to be paid in monthly installments.

P. L. L. (1888), Art. 3, sec. 42. 1878, ch. 494. B. Co. C. (1908), sec. 81.  
 1916, sec. 141. 1928, sec. 149.

**149.** In case the person so elected shall fail to execute the bonds required in the preceding section within thirty days after his election to the office, or in the event of the Treasurer's removal from the county, death or resignation, the County Commissioners shall declare the said office vacant, and at once proceed to fill the same by the appointment of a suitable person for the remainder of the term, who shall, within such time as the Commissioners may direct, qualify and bond as directed in the preceding section.

P. L. L. (1888), Art. 3, sec. 43. 1876, ch. 179. B. Co. C. (1908), sec. 82.  
 1916, sec. 142. 1922, ch. 166, sec. 142. B. Co. C. (1928), sec. 150.

**150.** The Treasurer shall be responsible for the books which shall be styled tax books for the different tax years, which tax books shall be compiled in double entry form in the office of the County Commissioners under their directions by their clerks from the assessment books and other data in their office and be delivered to the Treasurer before the first day of January in each year hereafter. Said tax books shall show the accounts of all taxes to be collected by the Treasurer, with the names of the owners of the property so taxed and the post office address of such owners when obtainable, and the amount of the assessment and the rate or rates of taxation, and said Treasurer shall place on each account all credits whether for money received, transfers, insolvencies, discounts or abatements. Each account of each taxpayer shall be entered in one place so that the whole may be readily seen and examined. In compiling the tax books sufficient space shall be provided for the credit and other entries to be