

Cited but not construed in *Collins v. Cambridge Hospital*, 158 Md. 114; *Longerbeam v. Iser*, 159 Md. 246; *Greenhawk v. Quimby*, Daily Record, March 19, 1935. This section referred to in construing sec. 252. *Hopper v. Hopkins*, 162 Md. 452.

Register of Wills.

272.

As to returns by registers of wills of assessable property, see art. 81, sec. 35. As to the duty of registers of wills *re* collateral inheritance taxes, see art. 81, sec. 127, *et seq.*

276.

Failure of docket to show that court fixed penalty of bond under sec. 42. See notes to sec. 42. *State v. Talbott*, 148 Md. 80.

An. Code, 1924, sec. 286. 1912, sec. 277. 1904, sec. 274. 1888, sec. 270. 1853, ch. 444, sec. 23. 1862, ch. 269. 1931, ch. 426. Const., art. 15, sec. 1. 1935, ch. 113.

286. Every register shall annually return to the comptroller a full and accurate account of all his fees, emoluments and receipts, and of all the expenses incident to his office, and such account shall be rendered under oath, and in such form, and shall be supported by such proofs as shall be prescribed by the comptroller; and every register shall render with his accounts of the expenses incident to his office a list of the clerks employed by him, stating the rate of compensation allowed to each, and the duties which they severally perform, and also an account of the sums paid for stationery, official or contingent expenses, fuel and other things, and stating the purposes for which said expenses are applied; and in the account of fees there shall be a separate statement of all those fees charged during the year included in said account which at the date of said account remain uncollected; and every such Register of Wills, the emoluments of whose office shall not amount to the sum of three thousand dollars in any one year, as aforesaid, may present a statement to the County Commissioners of his county, under oath, showing the net proceeds of his office, together with a statement of the cost of the necessary record books, stationery, contingent and office expenses and fuel used in his office up to the first Monday in June in each year; and the said County Commissioners are hereby authorized and empowered to pay or levy for the use of said Register of Wills the amount of said books, stationery, contingent and office expenses and fuel, as aforesaid; provided, the County Commissioners of Harford County shall and they are hereby directed to levy for the use of the Register of Wills of said County, a sum sufficient to reimburse said Register of Wills for the aforesaid expenses; provided, that the amount so paid or levied shall not, when added to the net proceeds of his office, exceed the sum of three thousand dollars.

Sales.

290.

Orphans' Court given authority by this section to prescribe length of notice of sale; inadequacy of price; sale upheld. *Knapp v. Knapp*, 149 Md. 219. Cited but not construed in *Murray v. Hurst*, 163 Md. 489.