

for the support of the courts, compensate jurors and county or State witnesses, levy for outpensions allowed by themselves or the trustees of the poor, and such sums as may be necessary to pay accounts allowed by them for the funeral expenses of paupers, and pay and discharge all claims on or against the county which have been expressly or impliedly authorized by law.

Maintenance of court house by county is for governmental purposes and county held not liable for injury received by woman, due to faulty construction and lighting of stairway in same. *Harford County v. Love*, 173 Md. 429.

This section held to authorize County Commissioners of Allegany County to levy taxes for Justices of Peace at large, as contemplated by Ch. 153 of 1936 (Sp. Sess.). *Kimble v. Bender*, 173 Md. 613.

The duty conferred by this section is not discretionary, but imperative. *Eyler v. Allegany County*, 49 Md. 269; *Commissioners of Public Schools v. Allegany County*, 20 Md. 458.

County commissioners must make a levy to cover lawful claims against the county, such as that of a lawyer appointed under art. 26, sec. 7; if they decline to perform this duty, mandamus lies. *Worcester County v. Melvin*, 89 Md. 39.

County commissioners must pay the fees in criminal cases of all witnesses summoned on behalf of the state, and of those summoned on behalf of the defendant where he is discharged or acquitted, or fined not exceeding fifteen cents. *Schamel v. Washington County*, 83 Md. 129. See also *Hall v. Somerset County*, 82 Md. 620.

Under this section, the county commissioners must provide for any local object sanctioned by the legislature. *Commissioners of Public Schools v. Allegany County*, 20 Md. 458.

Taxes may be levied to pay for the erection of a fireproof vault in which to keep court records. *Smith Fire Proof Co. v. Munroe*, 97 Md. 371.

County commissioners are not required to pay for the preparation of a general index of deeds, etc., for use in the clerk's office, and if they make a levy therefor a taxpayer may enjoin them. *Peter v. Prettyman*, 62 Md. 571. See also *Webster v. Baltimore County*, 51 Md. 399.

Objections not well taken to various items included in a levy. *Webster v. Baltimore County*, 51 Md. 399.

This section construed in connection with art. 81, sec. 81, in dealing with the liability of the surety on a tax collector's bond. *Fidelity Co. v. Charles County*, 98 Md. 173.

This section referred to in determining whether the county commissioners were liable for personal injuries (see notes to sec. 1). *Anne Arundel County v. Duckett*, 20 Md. 475.

This section referred to in construing Sec. 1. *Harford County v. Love*, 173 Md. 433. Cited but not construed in *Prince George's County v. Mitchell*, 97 Md. 339; *Faust v. Twenty-third German Bldg. Assn.*, 84 Md. 193; *Baltimore County v. Baker*, 44 Md. 10. See secs. 23, 44 and 159, and notes to secs. 1 and 8. See art. 24, sec. 4.

Re. taxation and the duties of county commissioners relative thereto, see art. 81.

An. Code, 1924, sec. 9. 1912, sec. 8. 1904, sec. 8. 1888, sec. 8. 1794, ch. 53, sec. 11.

10. They shall allow no claim against the county not properly chargeable to the same and for which the claimant shall not produce a legal voucher.

An. Code, 1924, sec. 10. 1912, sec. 9. 1904, sec. 9. 1888, sec. 9. 1807, ch. 129. 1852, ch. 337, sec. 14.

11. They shall, when satisfied that any error has arisen by assessing property not liable to be assessed, rectify such error and levy and pay to the proper person any money that may have been paid in consequence of such error.

It is immaterial whether the error is a mistake of fact or of law. The commissioners must provide for such erroneous payment, they being liable for money had and received; if they decline to do so, mandamus lies after judgment. *George's Creek, etc., Co. v. Allegany County*, 59 Md. 256; *cf. Baltimore v. Harvey*, 118 Md. 281.

Where taxes were improperly paid to a county instead of to a city, if the city compels a second payment of the taxes, the taxpayer may recover from the county. *Frederick County v. Frederick City*, 88 Md. 664.

See art. 81, sec. 36, *et seq.*

This section referred to in construing art. 81, sec. 103. *Baltimore v. Home Credit Co.*, 165 Md. 65.

This section referred to in construing art. 81, sec. 103. *Baltimore v. Household Finance Corp.*, 168 Md. 14; *Tidewater Oil Co. v. County Commissioners*, 168 Md. 495.