

Treasurer, and shall send to the Treasurer a statement of the amount so deposited within the first ten days of each month with a certificate of the bank or trust company that the same is so deposited. The collectors in every county shall make monthly returns of State taxes to the Comptroller and remittances to the State Treasurer not later than the tenth day of the month next succeeding the date of collection of the amounts of state taxes collected. On failure of the collector in Baltimore City to make such daily deposits and to send such certificates, or on failure of the county collector to make returns and remittances as aforesaid, such collector so defaulting shall, on proof thereof to the satisfaction of the Governor, be liable to removal from office by the Governor, and the Comptroller may enter suit upon the bond of such defaulting collector.

An. Code, 1924, sec. 43. 1912, sec. 37. 1904, sec. 36. 1888, sec. 35. 1868, ch. 366. 1874, ch. 483, sec. 34. 1898, ch. 123, sec. 55. 1929, ch. 226, sec. 54.

**57.** The Comptroller or the Treasurer of the State or his appointee in writing may make as often as he may deem proper an examination of the books of the collector of State taxes in Baltimore City and in any county, whose books shall always be open to such inspection.

An. Code, 1924, sec. 45. 1912, sec. 39. 1904, sec. 37. 1888, sec. 37. 1842, ch. 269, sec. 5. 1874, ch. 483, sec. 36. 1888, ch. 515. 1900, ch. 619. 1929, ch. 226, sec. 55.

**58.** If any collector shall fail to give bond as herein required within twenty days after his selection, the County Commissioners or Mayor and City Council of Baltimore, as the case may be, shall immediately appoint another in his place and shall continue after twenty days to make such appointment until a collector shall give bond as directed.

Act of 1842, ch. 269, held not to negative in terms or by implication the authority of commissioners to reappoint as collector a person who failed to qualify under a previous appointment. *Pumphrey v. State*, 17 Md. 61.

An. Code, 1924, sec. 46. 1912, sec. 40. 1904, sec. 38. 1843, ch. 208, sec. 20. 1865, ch. 155. 1874, ch. 483, sec. 37. 1929, ch. 226, sec. 56.

**59.** The clerks of the County Commissioners and the register of the City of Baltimore shall annually, on or before the first day of January, inform the Governor whether there is in their several counties and the said city, a collector or collectors of the State taxes, duly selected and qualified in conformity with the provisions of this article.

An. Code, 1924, sec. 47. 1912, sec. 41. 1904, sec. 39. 1888, sec. 39. 1844, ch. 236. 1865, ch. 155. 1868, ch. 366. 1874, ch. 483, sec. 38. 1929, ch. 226, sec. 57.

**60.** If there be no collector of State taxes selected and qualified in conformity with the foregoing provisions, in any of the counties or in said city, by the fifteenth day of January in any year, the Governor shall appoint from any part of the State a collector or collectors for said county or the said city, who shall give bond with good and sufficient sureties to be approved by the Governor, which shall be in all respects on a footing with other state collectors' bonds as provided in this article, and the said collector shall have all the powers of other collectors.

Under act of 1844, ch. 236, the commissioners were not divested of their power to appoint and qualify collectors after May the first; commissioners and Governor possess concurrent power of appointment after that date. *Milburn v. State*, 1 Md. 16.

See important footnote on first page of this article.