

dered against any executor or administrator, it shall be his duty to act in virtue of such appointment, under the penalty of fifty dollars for every such neglect; and in all cases where a person other than the register of wills hath been appointed as aforesaid, who shall refuse to act, the register of wills shall be appointed auditor in the place of the person refusing, and shall forthwith proceed to discharge the duties thereof, under the penalty above mentioned. And the said register, and every other person who shall act as auditor, shall be allowed for his trouble the same fee as the register is by law entitled to receive for stating an account of the same number of sides which any statement to be made by him as auditor shall contain, to be paid by the plaintiff to such auditor, and to be allowed to such plaintiff in his costs against the executor or administrator as other costs are taxed against them.

An. Code, 1924, sec. 285. 1912, sec. 276. 1904, sec. 273. 1888, sec. 269. 1853, ch. 444, sec. 1. Const., art. 3, sec. 45.

287. The registers of wills for the several counties, the emoluments of whose office shall exceed the sum of three thousand dollars in any one year, after deducting therefrom the necessary expenses incident to their office for the same period, shall pay the excess to the treasurer; and the register of wills of Baltimore City shall pay into the treasury all such excess over the sum of thirty-five hundred dollars.

This section referred to in deciding that a register has no right to retain as additional compensation commission allowed by law on taxes on collateral inheritances, and on commissions of executors and administrators. *Banks v. State*, 60 Md. 308.

As to clerks of courts, see art. 17, sec. 20, *et seq.*

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.

288. 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