

of said owners arranged according to election districts, and alphabetically for each district; and also to deliver to said treasurer a certified copy of the order or resolution of said commissioners making such tax levy.

1888, ch. 515.

48. It shall be the duty of the treasurer to keep certain books, to be supplied by said commissioners, in which shall be entered a full account of all receipts and disbursements of said treasurer. He shall also keep a full and fair cash account, showing all sums of money received by him, so as to indicate the sources whence the same were received, respectively, and showing all sums of money disbursed by him, so as to indicate the purpose to which the same were applied, respectively. The said treasurer shall report and exhibit to the said commissioners at each of their regular meetings a full and particular statement and account of his receipts and disbursements from the time of his appointment, or from the time of his last report, as the case may be; and shall exhibit his vouchers for his disbursements, which vouchers, after cancellation, shall be retained by said treasurer. All books, documents and papers belonging to the treasurer's office shall be the property and records of Garrett county, and at all times shall be subject to the examination of the county commissioners thereof. All books, documents and papers, goods and chattels, accounts and credits, money and deposits, belonging to the treasurer's office, or in his custody as treasurer, shall be delivered up and transferred by him to his successor in office, when such successor is duly appointed and qualified; provided, that the tax levies placed in his hands for his collection, or so much thereof as may be uncollected or unaccounted for by him, and for which his bond is responsible, shall not be delivered or assigned over to his successor in office by such treasurer, except as hereinafter provided; but his rights, powers and duties as to collecting and reporting the same shall continue, and he shall collect and pay over the same as collected to his successor, in the manner and within the period hereinafter prescribed.

Ibid.

49. The said treasurer shall, at the close of each week, deposit in a bank, to be designated by the comptroller of the treasury of