Bond to be given.

cise the duties of his said office shall take and subscribe an oath, such as is taken in case of similar trusts, and shall not during the term of his office as such treasurer hold any other office, either municipal or county, State or Federal.

Authority to collect State and county taxes.

Section 40. The said treasurer shall be the collector of all State taxes and of all county taxes for whatsoever purpose levied, or to be levied, for or within said county, during the term of his office, or that may be placed in his hands for collection; and shall have full power, and it shall be his duty to receive and collect all State and county taxes levied as aforesaid, or so put in his hands for collection, and all monies which may be due the said county, with full power to enforce the payment of the same by sale or otherwise, and to convey title to any real or personal estate duly sold by him for the payment of State or county taxes according to law.

Oath to be taken.

Bond to be given.

Section 41. The person so elected, before he enters upon the duties of his said office, shall take an oath before the clerk of the Circuit Court for said county, in form similar to that now taken by collectors of taxes, except as to the title of his office, and to be similarly certified; he shall execute to the State of Maryland a bond as the collector of State taxes, in the sum of forty thousand dollars; which bond shall be approved and filed in like manner as other bonds of collectors of State taxes, to protect the State, and another bond, in the sum of one hundred thousand dollars, to protect Allegany county, with at least three sureties to each, to be approved by the County Commissioners aforesaid, with the condition that if the above bounden shall well and faithfully execute this office of treasurer of Allegany county, and shall account for and pay to the State, or to the County Commissioners of said county, or their order, the several sums which he shall receive for said State or county, or be answerable for by law, at such time and in such manner as the law shall direct, then the said obligation to be void, otherwise to be and remain in full force and virtue in law; and the said bonds, when approved, shall be recorded in the office of the clerk of the Circuit Court for Allegany county. In case of the default of the person so elected to qualify and execute the bond hereinbefore required within twenty days after his election, or in the event of the treasurer's removal from said county, or his death or resignation during his term of office, the County Commissioners shall declare said office vacant, and at once proceed to fill the same by the appointment of a suitable person for the remainder of the term, who shall, within twenty days from the date of his appointment, qualify and bond as hereinbefore directed; and said commissioners shall continue, after every twenty days, to

Office declared vacant.