

make such appointment until a treasurer shall qualify and bond as aforesaid ; provided, that such new treasurer so taking the place made vacant by removal, death or resignation, shall not collect or take charge of any of the taxes uncollected by such late treasurer, and for which the bond of such late treasurer is responsible, except as otherwise provided in this subtitle, but such taxes shall be collected under the existing laws applicable to collectors of State and county taxes where there is a death or resignation ; the sureties on any treasurer's bond shall, when so required by said commissioners, make oath in due form of law, respectively, that they are the owners in their own right of real estate situated in said county, equal at least in value, over and above their debts and liabilities, to the amount of their bond ; and it shall be the duty of the said commissioners, before approving the bond of any treasurer, as hereinbefore mentioned, to cause the records of the county to be searched by their counsel, or by some competent person, for the purpose of ascertaining the sufficiency of such bond so presented for approval ; and the person making the search shall, under oath, report to the said commissioners the result of such examination. The said commissioners may at any time demand of any treasurer such other or further bond, with such other or further security as in their judgment the interests of the State or said county may require.

CHAL. 413.

Records to be searched.

Section 42. The County Commissioners shall appoint and furnish the treasurer an office in the court-house building, or in some other building as near to the same as possible, in the city of Cumberland, which office shall be plainly designated as the office of county treasurer by external signs, and it shall be the duty of the treasurer to keep his said office open from ten o'clock in the forenoon until three o'clock in the afternoon, and to attend therein for the transaction of business, in person or by deputy, on every day in the week except Sundays and legal holidays, and except when he is absent from the city of Cumberland for the purpose of collecting taxes, as hereinafter provided for. It shall be his duty to attend, in person or by deputy, in each election district of said county two days between the first day of July and the first day of September in each year to collect and receive taxes ; the times and places of such visits he shall make known not less than two weeks in advance by handbills announcing the same conspicuously posted in three public places in each election district of said county and by advertisements in a newspaper published in said county, and such handbills and advertisements and tax bills shall also contain a brief abstract of section 225 relating to discounts to be allowed and interest to be charged on tax bills ; and the said treasurer shall also keep a brief notice in a

Appoint and furnish an office for treasurer.