

CHAP. 413. documents and papers belonging to the treasurer's office shall be the property and records of Allegany county, and shall at all times be subject to the examination of the County Commissioners and of the grand jury or of any taxpayer of said county; and it shall be the duty of the grand jury at each jury term of the Circuit Court for said county to appoint from their own body a committee to examine the books and accounts of the said treasurer, and to report to the Circuit Court the result of such examination. 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 his successor is duly elected and qualified; provided, that the tax levy or levies placed in his hands for 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 may be provided in this Act, 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 office in the manner or within the period prescribed in this Act.

Books,
papers, etc.,
to be
delivered up
to his
successor in
office.

Money to be
deposited in
bank and
drawn only
by check.

Section 43 c. All moneys received by the treasurer, as such, during his term of office, shall immediately, or as soon after its receipt as possible, be deposited in bank to the credit of such commissioners; and no money shall be drawn from the said bank except by check, signed by the president, countersigned by the clerk of the County Commissioners, and endorsed by the person to whom it is drawn. Except that the road directors may draw as provided by the Act creating the same; the treasurer shall make no payment in money except by check as aforesaid, and all checks so drawn by him shall be drawn from a check book with stubs, and shall be regularly dated and numbered, and the stub of each check drawn shall correctly describe the check and the object for which it was drawn particularly; the stubs shall be signed and countersigned in the same manner as the check drawn therefrom; and the bank book showing the condition of the bank account aforesaid shall be kept regularly posted. The said treasurer shall receive county script or certificates of indebtedness from persons owing county taxes to the amount of the county taxes for any one year, levied for general county purposes and placed in his hands, due them respectively; provided, the said certificates are payable out of the levy of such year; but no such certificates shall be received in payment or part payment of any State tax, county tax for school pur-