

be in full of all compensation of every kind to be paid the said collectors for collecting the State and county taxes, so placed in their hands for collection from year to year, and Section 31, Article 81 of the Code of Public General Laws, so far as the same relates to Allegany County, is hereafter repealed, except as hereinbefore provided; and the salary or compensation shall be upon a commission basis to be determined by the Commissioners; and shall be payable in monthly installments only on taxes collected and paid over one-third of which shall be retained or withheld by the Commissioners until final settlement by the respective collectors with the said Commissioners.

42B. It shall be the duty of said collectors to collect all State and county taxes placed in their hands for collection by the County Commissioners of Allegany County, during their respective terms of office, and as to the State taxes, to make reports to the Comptroller and to pay over the same to the Treasurer of the State of Maryland, as such collectors are now or may be hereafter required by law so to do, and as to county taxes to pay over to the Treasurer of Allegany County on the first Tuesday of the next month after the said taxes are placed in their hands for collection, and on the first Tuesday in each and every month thereafter, and oftener, if required by the County Commissioners, the county taxes collected by them and for said county, until the collections completed, and on failure to make such monthly or other payments, each delinquent collector may be removed from office by the County Commissioners, and another appointed in his stead by said Commissioners; and accompanying such monthly or other payments there shall be a statement filed by said collectors with the treasurer and a duplicate thereof filed with the clerk of the County Commissioners showing the names of the persons from whom the moneys were received, together with the amounts respectively received from said persons, and the failure to file such statements shall render the said collector liable to indictment and conviction and punishment for a misdemeanor; and at the end of the time allowed for collection as aforesaid by said collectors, they and each of them shall make to the County Commissioners a full and complete return under oath of the State and County taxes collected by them, of the whole amount of taxes placed in their hands for collection from the State and county since their appointment, and also an alphabetical list of all delinquent taxpayers in their respective tax collection districts and the sum collected by each, which list the County Commissioners are authorized to have printed in at least one newspaper published in said county; and on failure to pay over to the county treasurer and to the treasurer of the State all taxes collected by them, and to complete within twelve months from