

the said salary shall be his sole compensation, except he shall be allowed five per centum on such mortgage taxes, as he collects and pays to the County Commissioners or their order.

109. The County Commissioners of said county shall have power and authority to make levies of taxes for State and county purposes, including public schools, and it shall be their duty to make such a levy, in each and every year on or before the first day of July, and they shall have power and authority and it shall be their duty on or before the first Tuesday of May in each year, beginning with the year nineteen hundred and ten, to appoint a suitable person in each and every election district of said county as collector of State and county taxes for such election district, and such collector shall have power and authority and it shall be his duty to collect the State and county taxes that may be levied in his election district in the year of his appointment, and he shall hold office for the period of two years from the date whereon he was appointed collector. Provided, that he shall not enforce the payment of taxes by seizure or sale until said taxes shall have become due and in arrear and until he has given the notice and taken the proceedings in such case made and provided by law. And the County Commissioners shall have authority to appoint as collector of State and county taxes in any election district a person who resides in a different election district.

110. Every collector of State and county taxes who is appointed as provided in the previous section before he acts as such shall give a bond to the State of Maryland, conditioned for the faithful discharge of the duties of his said office, according to law, in a penalty fixed by the County Commissioners of at least double the amount of the taxes to be collected by him. The said bond shall be executed by the collector and one surety or more than one, or by a guaranty or bonding company incorporated under the laws of this State as surety, and the said bond and the surety or sureties thereon shall be approved by the County Commissioners, and such approval shall be endorsed on the bond by the commissioners or by a majority of them. As soon as the bond has been executed and approved it shall be filed in the office of the Clerk of the Circuit Court for said county, to be therein recorded, and a copy of the same, duly certified by the clerk, shall be received in evidence by all the Courts of law and equity of this State. If any collector shall fail to give bond as herein required within one month after his appointment, the County Commissioners shall immediately make a new appointment in his place; and shall continue to make such appointment until a collector shall give bond as directed. Each collector's bond shall contain the fol-