

numbered and shall show thereon the object for which they were drawn.】

73.

It shall be the duty of [said] *the* County [Treasurer] *Comptroller* to make [quarterly] *annual* reports to the County Commissioners of Allegany County, showing fully his [receipts and disbursements] *revenues and expenditures* and the financial condition of the county as disclosed by his official books and records. Said reports shall be made [on the tenth day of April, July, October and January of each and every year.] *upon completion of the annual audit by a certified public accountant.*

77.

(a) It shall be the duty of [said collector] *the treasurer* to collect all State and County taxes placed in his hands for collection by the County Commissioners of Allegany County, during his term 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 collector] *the treasurer* is now or may be hereafter required by law so to do, and as to County taxes to pay over to the [Treasurer] *Comptroller* of Allegany County on or before the tenth day of the next month after the said taxes are placed in his hands for collection, and on or before the tenth day in each and every month thereafter, and oftener, if required by the County Commissioners, the County taxes collected by him and for said County, until the collections shall be completed, and on failure to make such monthly or other payments, such delinquent [collector] *treasurer* may be removed from office by the County Commissioners, and another appointed in his stead by said Commissioners; and at the end of the time allowed for collection as aforesaid by [said collector] *the treasurer*, he shall make to the County Commissioners a full and complete return, under oath, of the State and County taxes collected by him, of the whole amount of taxes placed in his hands for collection from the State and County since his appointment, and also an alphabetical list of all delinquent taxpayers in each election district and the sum due 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] *Comptroller* and to the Treasurer of the State all taxes collected by him, his bond shall be liable for the same, and the County Commissioners and the State of Maryland may cause suit to be brought for the County and State taxes, respectively, so in arrears, on the bond given as hereinbefore required.

(b) Upon the expiration of his term of office, the [said tax collector] *treasurer* shall turn over to the County Commissioners all records belonging to his office and shall be excused from further liability in respect to the collection of outstanding accounts which were assigned to him for collection during his term of office, provided that such outstanding accounts are in good standing and carry the same right of action at law for collection in the hands of his immediate successor in office as they bore when assigned to him for collection.