

(2) [shall place thereon] PLACE, with proper dates, all credits, whether for money received, transfers, insolvencies, discounts or abatements; and [it shall be the further duty of the]

(3) [collector to enter] ENTER alphabetically on his ledger the entire account of each taxpayer in [one] 1 place, so that the whole may be seen and examined by the several persons to whom the property is assessed. (P.L.L., 1888, Art. 22, sec. 103; 1930, sec. 152; 1957 Code, sec. 182. 1878, ch. 3.)

8-17. Collector to make payments by warrant.

All orders or warrants drawn [upon said] ON THE collector by the county commissioners shall be signed by the president and clerk of [said] THE board, except those issued to pay persons the money specifically levied for their use, which latter orders or warrants shall be signed by the clerk of [said] THE board.; and it shall not be lawful for the said] THE collector [to] MAY NOT make any payments whatever, except by order or warrant drawn by [said] THE commissioners and signed as [hereinbefore provided for] REQUIRED, or except by the order of the clerk of the circuit court for [said] THE county, for the payment of witnesses, jurors, talesmen, court crier and bailiffs of [said] THE court.[, and each] EACH order or warrant shall state the purpose for which it is given, and shall embrace but [one] 1 class of expenditure. Cited in Giessman v. Garrett County, 185 Md. 358, 44A 2d 866 (1945). (P.L.L., 1888, Art. 22, sec. 104; 1930, sec. 153; 1957 Code, sec. 183. 1878, ch.3.)

8-18. Collector's monthly reports.

On the first Tuesday of each month the collector shall report to the County Commissioners BOTH the [amount of money,] principal and interest[, ] collected[, ] and the amount of money he has paid out on orders or warrants[, drawn as hereinbefore provided,] during the month just passed. (P.L.L., 1888, Art. 22, sec. 105; 1930, sec. 155; 1957 Code, sec. 184. 1878, ch. 3.)

8-19. Papers to be public records.

All documents, books, and papers belonging to the office of the tax collector are [hereby declared to be] the property and records of Washington County, and at all times shall be subject to the examination of the grand jury and the Commissioners of [said] THE county. (P.L.L., 1888, Art. 22, sec. 106; 1930, sec. 156; 1957 Code, sec. 185. 1880, ch. 415; 1908, ch. 718 (p. 1035).)

8-20. Books to be deposited with clerk of court.

Upon the expiration of his term of office, the collector shall deposit with the clerk of the circuit court for Washington County all books and papers belonging to his office[, ] in which the accounts of collections and disbursements are made and