

by [him] THE TAX COLLECTOR, with the names of the owners of the property taxed, the particulars of the taxes, and the rate and amount due;

(2) Place, with proper dates, all credits, whether for money received, transfers, insolvencies, [discounts] DISCOUNTS, or abatements; and

(3) Enter alphabetically on [his] THE TAX COLLECTOR'S ledger the entire account of each taxpayer in one 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; 1970 ed. sec. 8-16; 1984, ch. 289)

2-403. Collector to make payments by warrant.

All orders or warrants drawn on the [collector] TAX COLLECTOR by the County Commissioners shall be signed by the [president and clerk of the board] PRESIDENT OF THE BOARD AND COUNTY CLERK, 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 the board] COUNTY CLERK. The [collector] TAX COLLECTOR may not make any payments whatever, except by order or warrant drawn by the Commissioners and signed as required, or except by the order of the [clerk of the circuit court] CLERK OF THE CIRCUIT COURT for the county, for the payment of witnesses, jurors, talesmen, court [crier] CRIER, and bailiffs of the court. Each order or warrant shall state the purpose for which it is given, and shall embrace but one class of expenditure. (P.L.L., 1888, Art. 22, sec. 104; 1930, sec. 153; 1957 Code, sec. 183. 1878, ch. 3; 1970 ed. sec. 8-17; 1984, ch. 289)

2-404. Collector's monthly reports.

On the first Tuesday of each month the [collector] TAX COLLECTOR shall report to the County Commissioners both the principal and interest collected and the amount of money [he] THE TAX COLLECTOR has paid out on orders or warrants during the month just passed. (P.L.L., 1888, Art. 22, sec. 105; 1930, sec. 155; 1957 Code, sec. 184. 1878, ch. 3; 1970 ed. sec. 8-18; 1984, ch. 289)

2-405. Papers to be public records.

All documents, books, and papers belonging to the office of the [tax collector] TAX COLLECTOR are the property and records of Washington County, and at all times shall be subject to the examination of the grand jury and the COUNTY Commissioners of 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); 1970 ed. sec. 8-19; 1984, ch. 289)

2-406. Books to be deposited with Clerk of Court.

Upon the expiration of [his] THE TAX COLLECTOR'S term of office, the [collector] TAX COLLECTOR shall deposit with the [clerk of the circuit court] CLERK OF THE CIRCUIT COURT for Washington County all books and papers belonging to [his] THE TAX COLLECTOR'S office in which the accounts of collections and disbursements are made and entered. (P.L.L., 1888, Art. 22, sec. 107; 1930, sec. 157; 1957 Code, sec. 186. 1878, ch. 3; 1970 ed. sec. 8-20; 1984, ch. 289)