
By: **Delegate Edwards**
Introduced and read first time: February 1, 2001
Assigned to: Commerce and Government Matters

Committee Report: Favorable with amendments
House action: Adopted
Read second time: March 6, 2001

CHAPTER 220

1 AN ACT concerning

2 **Garrett County - Office of Treasurer - Repeal**

3 FOR the purpose of repealing from the Public Local Laws of Garrett County certain
4 provisions of the law pertaining to the office of Treasurer of Garrett County;
5 authorizing the County Commissioners to transfer the duties of the Treasurer to
6 the Supervisor of Tax Collection; authorizing the County Commissioners to
7 appoint someone to the position of Supervisor of Tax Collection; providing that
8 the Supervisor of Tax Collection shall be included in the classified service of
9 Garrett County; providing for removal of the Supervisor of Tax Collection
10 according to classified service guidelines; providing for filling a vacancy in the
11 office of Supervisor of Tax Collection; modifying provisions governing the
12 handling of specified State and county revenues; making stylistic changes; and
13 generally relating to the repeal of the office of Treasurer, the creation of the
14 office of Supervisor of Tax Collection, and modification of various provisions of
15 the Public Local Laws of Garrett County concerning tax collection.

16 BY adding to
17 The Public Local Laws of Garrett County
18 Section 20-8.1
19 Article 12 - Public Local Laws of Maryland
20 (1985 Edition and December 1997 Supplement, as amended)

21 BY repealing and reenacting, with amendments,
22 The Public Local Laws of Garrett County
23 Section 66-8 C. and 66-9; 110-1, 110-2, 110-3, 110-4, 110-5, ~~110-6, 110-10,~~
24 and 110-22 to be under the amended chapter "Chapter 110. Supervisor of
25 Tax Collection"

1 Article 12 - Public Local Laws of Maryland
 2 (1985 Edition and December 1997 Supplement, as amended)

3 BY repealing and reenacting, with amendments,
 4 The Public Local Laws of Garrett County
 5 Section 110-6 and 110-10
 6 Article 12 - Public Local Laws of Maryland
 7 (1985 Edition and December 1997 Supplement, as amended)
 8 (As enacted by Chapter 97 of the Acts of the General Assembly of 1998)

9 BY repealing
 10 The Public Local Laws of Garrett County
 11 Section 110-8
 12 Article 12 - Public Local Laws of Maryland
 13 (1985 Edition and December 1997 Supplement, as amended)

14 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
 15 MARYLAND, That the Laws of Maryland read as follows:

16 **Article 12 - Garrett County**

17 20-8.1.

18 THE COUNTY COMMISSIONERS OF GARRETT COUNTY SHALL APPOINT A
 19 SUPERVISOR OF TAX COLLECTION WHO SHALL EXECUTE THE REQUIRED BOND OR
 20 BONDS AND QUALIFY AS SPECIFIED UNDER THE PROVISIONS OF CHAPTER 110. THE
 21 SUPERVISOR OF TAX COLLECTION SHALL BE EMPLOYED UNDER THE PROVISIONS OF
 22 THE RULES AND REGULATIONS OF THE CLASSIFIED SERVICE OF GARRETT COUNTY.

23 66-8.

24 C. Such tax shall be due and payable monthly to the [Treasurer] DIRECTOR
 25 OF FINANCE of Allegany COUNTY and THE SUPERVISOR OF TAX COLLECTION OF
 26 Garrett [Counties] COUNTY, respectively, in which the mine is operated, and payable
 27 on or before the 25th day of the month next succeeding the month for which such tax
 28 is payable. In order to secure the effectual payments of such tax, each operator is
 29 authorized and required to deduct and retain from the wages of each employee
 30 employed by him on his payrolls in Allegany County the sum of twenty-seven cents
 31 (\$0.27) and in Garrett County the sum of thirty-eight cents (\$0.38) per month or
 32 fraction of a month if said employee is employed for less than a month. On or before
 33 the 15th day of the month next [succeeding] SUCCEEDING the month for which such
 34 deduction is made, each operator shall make a report of the number of employees so
 35 employed, under oath, to the [Treasurers] DIRECTOR OF FINANCE of Allegany
 36 COUNTY or THE SUPERVISOR OF TAX COLLECTION OF Garrett [Counties] COUNTY
 37 where the particular mine is located, and, on or before the 25th day of said succeeding
 38 month, shall pay over unto the [Treasurer] DIRECTOR OF FINANCE of Allegany
 39 COUNTY or THE SUPERVISOR OF TAX COLLECTION OF Garrett County, as the case

1 may be, the total amount so deducted and retained from the wages of the employees
2 for the preceding month, together with a like amount to be paid by the operator. It
3 shall be the duty of the County Commissioners of Allegany and Garrett Counties,
4 respectively, to enforce, by appropriate remedies, the collection and payment of the
5 tax hereby levied, and to all taxes in default, there shall be added and collected
6 interest at the rate of six percent (6%) per annum from the date when due.

7 66-9.

8 A. The [Treasurers] DIRECTOR OF FINANCE of Allegany COUNTY and THE
9 SUPERVISOR OF TAX COLLECTION OF Garrett [Counties] COUNTY shall be legally
10 liable to the respective Boards of County Commissioners for the safe and proper
11 custody of the moneys received by them under this Article and shall hold the same in
12 a separate fund to be known as "Miners and Operators Co-Operative Relief Fund,"
13 and shall only draw upon said Fund as provided by this Article.

14 B. (1) The respective Boards of County Commissioners may award the
15 [Treasurers] DIRECTOR OF FINANCE OF ALLEGANY COUNTY AND THE SUPERVISOR
16 OF TAX COLLECTION OF GARRETT COUNTY, in compensation for their services
17 hereunder, such amounts as follows:

18 (a) For the [Treasurer] SUPERVISOR OF TAX COLLECTION in
19 Garrett County, an amount equal to two percent (2%) of the tax collected hereunder.

20 (b) For the [Treasurer] DIRECTOR OF FINANCE in Allegany
21 County, an amount equal to one percent (1%) of the tax collected hereunder.

22 (2) The compensation shall be paid out of the general revenues of the
23 respective counties.

24 C. The [Treasurers] DIRECTOR OF FINANCE IN ALLEGANY COUNTY AND THE
25 SUPERVISOR OF TAX COLLECTION IN GARRETT COUNTY shall each keep careful
26 statistics of the operations of this function, prepare and submit monthly, in advance,
27 to the operators forms for their reports and himself make monthly reports on or before
28 the first day of each month of the operation of the same to the County Commissioners
29 of his county, stating receipts, disbursements and such other facts as may be
30 necessary to correctly present the status of the Fund.

31 D. The [Treasurer] DIRECTOR OF FINANCE of Allegany County shall give
32 bond to the State of Maryland in the sum of twenty-five thousand dollars (\$25,000.)
33 and in such further sums as may from time to time be fixed by the County
34 Commissioners of said county, and the [Treasurer] SUPERVISOR OF TAX COLLECTION
35 of Garrett County shall give bond to the State of Maryland in the sum of five
36 thousand dollars (\$5,000.) and in such further sum as may from time to time be fixed
37 by the County Commissioners of [said] EACH county, to secure the faithful
38 performance of their duties, and such bonds shall be approved by the County
39 Commissioners and the cost thereof shall be charged to the Fund.

Chapter 110. [Treasurer] SUPERVISOR OF TAX COLLECTION

2 110-1.

3 The [legal voters of said Garrett County shall, on the Tuesday after the first
4 Monday in November 1930 and on the same day and month in every fourth year
5 thereafter, elect a suitable] COUNTY COMMISSIONERS OF GARRETT COUNTY SHALL
6 APPOINT A SUPERVISOR OF TAX COLLECTION WHO SHALL BE A person of good repute
7 and fit business capacity to be [County Treasurer] SUPERVISOR OF TAX COLLECTION
8 for [said county,] THE COUNTY AND who shall execute the required bond or bonds
9 and qualify in the manner hereinafter [provided and shall hold his office commencing
10 on January 1 following such election for four years or until his successor shall be
11 elected and qualified, and said person shall be ineligible for four years thereafter for
12 election to the same office; provided, however, that this provision shall not apply in
13 the event of the election of a Treasurer by the County Commissioners to fill a vacancy
14 as provided by § 110-4D of this chapter.] PROVIDED. THE SUPERVISOR OF TAX
15 COLLECTION SHALL BE AN EMPLOYEE OF THE COUNTY UNDER RULES AND
16 REGULATIONS OF THE CLASSIFIED SERVICE OF GARRETT COUNTY.

17 110-2.

18 The [County Treasurer] SUPERVISOR OF TAX COLLECTION shall be the collector
19 of all state and county taxes for whatever purpose levied or to be levied for within
20 [said] THE county [during his term of office] or that may be placed in his hands for
21 collection, and he shall have full power and it shall be his bounden duty to receive and
22 collect all state and county taxes levied as aforesaid and so placed in his hands for
23 collection and all moneys which may be due [said] THE county, with full power to
24 enforce the payment of the same by sale or otherwise as hereinafter prescribed and to
25 convey to any purchaser by a good and sufficient deed any real or personal property
26 sold by him for the payment of any state or county taxes, or both, in the manner
27 provided in this chapter.

28 110-3.

29 The [Treasurer] SUPERVISOR OF TAX COLLECTION shall be subject to
30 [removal] DISMISSAL from office at all times by the [Judges of the Circuit Court for]
31 COUNTY COMMISSIONERS OF Garrett County [upon conviction for willful neglect of
32 duty or misdemeanor] FOR INEFFICIENCY, ANY WILLFUL NEGLECT OF DUTY, or
33 misbehavior in office. THE SUPERVISOR OF TAX COLLECTION IS ALSO SUBJECT TO
34 DISCIPLINE OR DISMISSAL FOR A VIOLATION OF THE RULES AND REGULATIONS
35 GOVERNING THE CLASSIFIED SERVICE OF GARRETT COUNTY.

36 110-4.

37 A. [The person elected Treasurer, before he enters upon the duties of his
38 said] BEFORE ASSUMING THE DUTIES OF THE office, THE SUPERVISOR OF TAX
39 COLLECTION shall take an oath before the Clerk of the Circuit Court for [said
40 county] GARRETT COUNTY in form similar to that taken by collectors of taxes, except
41 as to the title of his office, and shall be similarly certified.

1 B. [He] THE SUPERVISOR OF TAX COLLECTION shall execute to the State of
2 Maryland such bond as is now or may hereafter be required by law as the Collector of
3 State Taxes, which bond shall be approved and filed in like manner as other bonds of
4 collectors of state taxes, and he shall execute to the State of Maryland a separate bond
5 in the penal sum of thirty thousand dollars (\$30,000.), with at least three (3) sureties
6 to be approved by the County Commissioners of Garret County, or fifteen thousand
7 dollars (\$15,000.), with corporate surety, with the condition that the above bounden
8 shall well and faithfully execute his office of [Treasurer] SUPERVISOR OF TAX
9 COLLECTION of Garrett County and shall account for and pay to the County
10 Commissioners of [said] THE county on their order the several sums of moneys which
11 he shall receive for [said] THE county, or be answerable for by law at such time and
12 in such manner as the law shall direct, then [said] THE obligation to be void,
13 otherwise to be and remain in full force and virtue in law, and [said] THE bond, when
14 approved, shall be recorded in the office of the Clerk of the Circuit Court for Garrett
15 County. He shall also secure and file collateral from such bank or banks as he may
16 use as depositories of tax funds in such amount or amounts as will be sufficient to
17 secure [said] THE deposits, which collateral shall be filed with the State Treasurer.

18 C. The County Commissioners of Garrett County shall levy a sufficient sum
19 to pay the premiums on all surety bonds given under this section.

20 D. In the case of the [default] FAILURE of [the person so selected] AN
21 INDIVIDUAL APPOINTED TO THE OFFICE OF THE SUPERVISOR OF TAX COLLECTION to
22 qualify and execute the bonds hereinbefore required [before the expiration of twenty
23 (20) days next after the first day of January when his term of office should begin, or
24 in the event of the Treasurer's removal from the county or his removal from office or
25 his death or resignation during his term of office] OR THE OCCURRENCE OF A
26 VACANCY IN THE OFFICE OF SUPERVISOR OF TAX COLLECTION, the County
27 Commissioners shall at once proceed to fill such vacancy [by the election of a
28 competent person for the remainder of the term, who shall, within twenty (20) days
29 from the date of his election, qualify and bond as hereinbefore directed]. EACH
30 SUCCESSOR SUPERVISOR OF TAX COLLECTION SHALL BE SUBJECT TO THE
31 PROVISIONS OF THIS TITLE. The [County Commissioners shall continue after twenty
32 (20) days to make such election until a Treasurer shall qualify and bond as aforesaid,
33 provided that such new Treasurer] SUPERVISOR OF TAX COLLECTION so taking the
34 place made vacant by [removal] DISMISSAL, death or resignation shall not collect nor
35 take charge of any of the taxes that may be in the hands of [such late Treasurer] THE
36 PRIOR SUPERVISOR OF TAX COLLECTION uncollected and for which the bond of [such
37 late Treasurer] THE PRIOR SUPERVISOR OF TAX COLLECTION is responsible, except
38 as herein otherwise provided, but such taxes shall be collected under existing laws
39 applicable to collectors of state and county taxes when there is a death or resignation.

40 E. The sureties on any [Treasurer's] SUPERVISOR OF TAX COLLECTION'S
41 bonds shall, when so required by [said] THE COUNTY Commissioners, make oath in
42 due form of law, respectively, that they are the owners in their own right of real estate
43 situated in [said] THE county equal, at least, over and above their debts and
44 liabilities, in value to the amount of the bond.

1 F. The Commissioners may at any time demand of any [Treasurer]
2 SUPERVISOR OF TAX COLLECTION such other or further bond, with such other or
3 further security, as in their judgment the interest of the state and county may
4 require.

5 110-5.

6 The County Commissioners shall provide and furnish the [Treasurer]
7 SUPERVISOR OF TAX COLLECTION an office in the Court House Building in the Town
8 of Oakland, which office shall be plainly designated by external signs as the office of
9 the [County Treasurer] SUPERVISOR OF TAX COLLECTION, and it shall be the duty of
10 the [Treasurer] SUPERVISOR OF TAX COLLECTION to keep [his said] THE office open
11 forty (40) hours each week and to attend therein for the transaction of business, by
12 person or by deputy, on every day of the week, except Saturday, Sunday and legal
13 holidays.

14 110-6.

15 All taxes shall be levied for the fiscal year from July 1 to June 30 and as the first
16 day of January of such year as the date of finality. The County Commissioners shall
17 fix the rate of county taxation for such year on or before the 30th day of June. All
18 county taxes shall be due and payable on the first day of July and shall be overdue
19 and in arrears on the first day of the succeeding October, after which interest at the
20 rate of 1% per month shall be charged and collected. The [Treasurer] SUPERVISOR OF
21 TAX COLLECTION shall charge interest on the tax bills for county purposes regularly
22 in the manner aforesaid and shall note the same upon the [Treasurer's] COUNTY'S
23 books and upon the receipt given for taxes so paid.

24 [110-8.

25 It shall be the duty of the Clerk of said County Commissioners, within ten (10)
26 days after the annual tax levy shall have been made, to deliver to the Treasurer a fair
27 copy of the assessment lists of said county, showing the aggregate assessment of every
28 person, corporate institution or set of persons as the same then appears on the
29 assessment books of said county, with the names of said owners arranged according to
30 election districts and alphabetically for each district, and also to deliver to said
31 Treasurer a certified copy of the order or resolution of said Commissioners making
32 such tax levy.]

33 110-10.

34 A. The [Treasurer] SUPERVISOR OF TAX COLLECTION shall, at the close of
35 each month, deposit, in a bank to be designated by the Comptroller of the Treasury of
36 Maryland, all state taxes and money due the state which may have come into the
37 custody of the [Treasurer] DIRECTOR OF FINANCE during the month to the credit of
38 the Comptroller of the State Treasury, and shall receive therefor from the bank a
39 certificate of deposit, which the [Treasurer] SUPERVISOR OF TAX COLLECTION shall
40 immediately forward to the Comptroller, showing the amount placed to the
41 Comptroller's credit. The [Treasurer] SUPERVISOR OF TAX COLLECTION shall deposit
42 TO THE CREDIT OF GARRETT COUNTY all money in the custody of the [Treasurer]

1 SUPERVISOR OF TAX COLLECTION that is received for county taxes and dues each day
2 in such bank as the [Treasurer] DIRECTOR OF FINANCE may see fit [to the credit of
3 the County Treasurer of Garrett County]. The money shall be drawn only by the
4 [Treasurer making such deposit] DIRECTOR OF FINANCE and only for claims which
5 may have been levied and ordered paid by the County Commissioners.

6 B. If sufficient taxes have not been collected to pay [such] ANY orders as
7 have been drawn against the levy, the County Commissioners are hereby authorized,
8 if necessary, to borrow, on the faith and credit of the county, after September 1 of each
9 year, a sum not to exceed the total uncollected taxes for the current year at the legal
10 rate of interest, the same to be repaid from current tax collections. If tax collections
11 shall prove insufficient to retire all of the indebtedness, the County Commissioners,
12 in the year next succeeding the filing of the final report of the [County Treasurer]
13 DIRECTOR OF FINANCE for the year in which such borrowing shall have taken place,
14 shall levy an amount as may be necessary to repay the balance.

15 110-22.

16 The provisions of the Code of Public General Laws of Maryland now in force or
17 hereafter enacted applicable to collectors of state and county taxes, except where the
18 same are repealed by or are inconsistent with the provisions of this chapter, shall be
19 held to apply to the [Treasurer] SUPERVISOR OF TAX COLLECTION of [said county]
20 GARRETT COUNTY, who, as to his powers, rights, duties and liabilities, both civil and
21 criminal, and those of his bond or bondsmen, shall be in all respects on a footing with
22 the state and county collectors, except as herein provided.

23 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
24 July 1, 2001.