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By: **Delegate Edwards**

Introduced and read first time: February 12, 1998

Assigned to: Ways and Means

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A BILL ENTITLED

1 AN ACT concerning

2                           **Garrett County - Office of Treasurer, County Finances, and Property Tax**  
3                           **Procedures**

4 FOR the purpose of repealing from the Public Local Laws of Garrett County  
5 miscellaneous provisions pertaining to property assessors, property tax  
6 collection, property tax sales, property tax exemptions, taxes on motor vehicles,  
7 the Office of County Treasurer, and county finances that are either obsolete,  
8 unnecessary in light of other provisions of law, or inconsistent with current  
9 practice; modifying provisions governing the handling of specified State and  
10 county revenues; making stylistic changes; and generally relating to the repeal  
11 and modification of various provisions in the Public Local Laws of Garrett  
12 County concerning public finances.

13 BY repealing

14 The Public Local Laws of Garrett County  
15 Section 20-8, 20-10, 110-9, 110-11, 110-19, 110-23, 110-24, and 110-25  
16 Article 12 - Public Local Laws of Maryland  
17 (1985 Edition and December 1997 Supplement, as amended)

18 BY repealing and reenacting, with amendments,

19 The Public Local Laws of Garrett County  
20 Section 110-6, 110-7, and 110-10  
21 Article 12 - Public Local Laws of Maryland  
22 (1985 Edition and December 1997 Supplement, as amended)

23 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF  
24 MARYLAND, That Section(s) 20-8, 20-10, 110-9, 110-11, 110-19, 110-23, 110-24,  
25 and 110-25 of Article 12 - Garrett County of the Code of Public Local Laws of  
26 Maryland be repealed.

27 SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland  
28 read as follows:

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**Article 12 - Garrett County**

2 110-6.

3 All taxes shall be levied for the fiscal year from July 1 to June 30 and as the first  
4 day of January of such year as the date of finality. The County Commissioners shall  
5 fix the rate of county taxation for such year on or before the 30th day of June. All  
6 county taxes shall be due and payable on the first day of July and shall be overdue  
7 and in arrears on the first day of the succeeding October, after which interest at the  
8 rate of [one-half of one percent (1/2 of 1%)] 1% per month shall be charged and  
9 collected. The Treasurer shall charge interest on the tax bills for county purposes  
10 regularly in the manner aforesaid and shall note the same upon [his] THE  
11 TREASURER'S books and upon the receipt given for taxes so paid.

12 110-7.

13 From the taxes so levied and collected in any year or years and from any other  
14 public funds or surplus or revolving funds of the county, the [Board of] County  
15 Commissioners [of Garrett County is authorized and empowered to] MAY accumulate  
16 a cash surplus or reserve [in a maximum amount at any time of one hundred  
17 thousand dollars (\$100,000.)] to be carried over from year to year as a working fund,  
18 to be accounted for as other public moneys and to be applied in whole or in part, [from  
19 time to time,] in the discretion of the [Board of] County Commissioners, to the  
20 current expenses and obligations of Garrett County.

21 110-10.

22 A. [Weekly deposits.] The Treasurer shall, at the close of each [week]  
23 MONTH, deposit, in a bank to be designated by the Comptroller of the Treasury of  
24 Maryland, all state taxes and money due the state which may have come into [his  
25 hands] THE CUSTODY OF THE TREASURER during the [week] MONTH to the credit of  
26 the Comptroller of the State Treasury, and shall receive therefor from [said] THE  
27 bank a certificate of deposit, which [he] THE TREASURER shall immediately forward  
28 to the Comptroller, showing the amount placed to [his] THE COMPTROLLER'S  
29 credit[,and said]. THE Treasurer shall [in like manner] deposit all money in [his  
30 hands at the end of each week] THE CUSTODY OF THE TREASURER THAT IS received  
31 for county taxes and dues EACH DAY in such bank as [he] THE TREASURER may see  
32 fit to the credit of the County Treasurer of Garrett County[, which]. THE money shall  
33 be drawn only by the Treasurer making such deposit and only for claims which may  
34 have been levied and ordered paid by the County Commissioners.

35 B. [Borrowing power authorized upon insufficient tax collections; repayment;  
36 subsequent levy.] If sufficient taxes have not been collected to pay such orders as  
37 have been drawn against the levy, the County Commissioners are hereby authorized,  
38 if necessary, to borrow, on the faith and credit of [said] THE county, after September  
39 1 of each year, a sum not to exceed the total uncollected taxes for the current year at  
40 the legal rate of interest, the same to be repaid from current tax collections. If [said]  
41 tax collections shall prove insufficient to retire all of [said] THE indebtedness, the  
42 County Commissioners, in the year next succeeding the filing of the final report of the

1 County Treasurer for the year in which such borrowing shall have taken place, shall  
2 levy [such] AN amount as may be necessary to repay [said] THE balance.

3 [C. Schedule of payments made to public schools. He shall reserve out of the  
4 money collected by him for county purposes generally and public schools a sufficient  
5 sum to pay the amount levied in each current year by said Commissioners for public  
6 schools and shall pay the same over to the Board of County School Commissioners of  
7 said county as follows:

8 (1) One-fourth on or before the first day of October next succeeding the  
9 date of the levy.

10 (2) One-fourth on or before the first day of January next thereafter.

11 (3) One-fourth on or before the first day of April next thereafter.

12 (4) The remaining 1/4 on or before the 30th day of June next thereafter.]

13 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect  
14 July 1, 1998.