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By: **Delegate Edwards**

Introduced and read first time: February 1, 2001

Assigned to: Commerce and Government Matters

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A BILL ENTITLED

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"  
26 Article 12 - Public Local Laws of Maryland  
27 (1985 Edition and December 1997 Supplement, as amended)

28 BY repealing  
29 The Public Local Laws of Garrett County  
30 Section 110-8  
31 Article 12 - Public Local Laws of Maryland

1 (1985 Edition and December 1997 Supplement, as amended)

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

4 **Article 12 - Garrett County**

5 20-8.1.

6 THE COUNTY COMMISSIONERS OF GARRETT COUNTY SHALL APPOINT A  
7 SUPERVISOR OF TAX COLLECTION WHO SHALL EXECUTE THE REQUIRED BOND OR  
8 BONDS AND QUALIFY AS SPECIFIED UNDER THE PROVISIONS OF CHAPTER 110. THE  
9 SUPERVISOR OF TAX COLLECTION SHALL BE EMPLOYED UNDER THE PROVISIONS OF  
10 THE RULES AND REGULATIONS OF THE CLASSIFIED SERVICE OF GARRETT COUNTY.

11 66-8.

12 C. Such tax shall be due and payable monthly to the [Treasurer] DIRECTOR  
13 OF FINANCE of Allegany COUNTY and THE SUPERVISOR OF TAX COLLECTION OF  
14 Garrett [Counties] COUNTY, respectively, in which the mine is operated, and payable  
15 on or before the 25th day of the month next succeeding the month for which such tax  
16 is payable. In order to secure the effectual payments of such tax, each operator is  
17 authorized and required to deduct and retain from the wages of each employee  
18 employed by him on his payrolls in Allegany County the sum of twenty-seven cents  
19 (\$0.27) and in Garrett County the sum of thirty-eight cents (\$0.38) per month or  
20 fraction of a month if said employee is employed for less than a month. On or before  
21 the 15th day of the month next [succeeding] SUCCEEDING the month for which such  
22 deduction is made, each operator shall make a report of the number of employees so  
23 employed, under oath, to the [Treasurers] DIRECTOR OF FINANCE of Allegany  
24 COUNTY or THE SUPERVISOR OF TAX COLLECTION OF Garrett [Counties] COUNTY  
25 where the particular mine is located, and, on or before the 25th day of said succeeding  
26 month, shall pay over unto the [Treasurer] DIRECTOR OF FINANCE of Allegany  
27 COUNTY or THE SUPERVISOR OF TAX COLLECTION OF Garrett County, as the case  
28 may be, the total amount so deducted and retained from the wages of the employees  
29 for the preceding month, together with a like amount to be paid by the operator. It  
30 shall be the duty of the County Commissioners of Allegany and Garrett Counties,  
31 respectively, to enforce, by appropriate remedies, the collection and payment of the  
32 tax hereby levied, and to all taxes in default, there shall be added and collected  
33 interest at the rate of six percent (6%) per annum from the date when due.

34 66-9.

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

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

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

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

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

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

18 D. The [Treasurer] DIRECTOR OF FINANCE of Allegany County shall give  
 19 bond to the State of Maryland in the sum of twenty-five thousand dollars (\$25,000.)  
 20 and in such further sums as may from time to time be fixed by the County  
 21 Commissioners of said county, and the [Treasurer] SUPERVISOR OF TAX COLLECTION  
 22 of Garrett County shall give bond to the State of Maryland in the sum of five  
 23 thousand dollars (\$5,000.) and in such further sum as may from time to time be fixed  
 24 by the County Commissioners of [said] EACH county, to secure the faithful  
 25 performance of their duties, and such bonds shall be approved by the County  
 26 Commissioners and the cost thereof shall be charged to the Fund.

27 Chapter 110. [Treasurer] SUPERVISOR OF TAX COLLECTION

28 110-1.

29 The [legal voters of said Garrett County shall, on the Tuesday after the first  
 30 Monday in November 1930 and on the same day and month in every fourth year  
 31 thereafter, elect a suitable] COUNTY COMMISSIONERS OF GARRETT COUNTY SHALL  
 32 APPOINT A SUPERVISOR OF TAX COLLECTION WHO SHALL BE A person of good repute  
 33 and fit business capacity to be [County Treasurer] SUPERVISOR OF TAX COLLECTION  
 34 for [said county,] THE COUNTY AND who shall execute the required bond or bonds  
 35 and qualify in the manner hereinafter [provided and shall hold his office commencing  
 36 on January 1 following such election for four years or until his successor shall be  
 37 elected and qualified, and said person shall be ineligible for four years thereafter for  
 38 election to the same office; provided, however, that this provision shall not apply in  
 39 the event of the election of a Treasurer by the County Commissioners to fill a vacancy  
 40 as provided by § 110-4D of this chapter.] PROVIDED. THE SUPERVISOR OF TAX

1 COLLECTION SHALL BE AN EMPLOYEE OF THE COUNTY UNDER RULES AND  
2 REGULATIONS OF THE CLASSIFIED SERVICE OF GARRETT COUNTY.

3 110-2.

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

14 110-3.

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

22 110-4.

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

28 B. [He] THE SUPERVISOR OF TAX COLLECTION shall execute to the State of  
29 Maryland such bond as is now or may hereafter be required by law as the Collector of  
30 State Taxes, which bond shall be approved and filed in like manner as other bonds of  
31 collectors of state taxes, and he shall execute to the State of Maryland a separate bond  
32 in the penal sum of thirty thousand dollars (\$30,000.), with at least three (3) sureties  
33 to be approved by the County Commissioners of Garret County, or fifteen thousand  
34 dollars (\$15,000.), with corporate surety, with the condition that the above bounden  
35 shall well and faithfully execute his office of [Treasurer] SUPERVISOR OF TAX  
36 COLLECTION of Garrett County and shall account for and pay to the County  
37 Commissioners of [said] THE county on their order the several sums of moneys which  
38 he shall receive for [said] THE county, or be answerable for by law at such time and  
39 in such manner as the law shall direct, then [said] THE obligation to be void,  
40 otherwise to be and remain in full force and virtue in law, and [said] THE bond, when  
41 approved, shall be recorded in the office of the Clerk of the Circuit Court for Garrett  
42 County. He shall also secure and file collateral from such bank or banks as he may

1 use as depositories of tax funds in such amount or amounts as will be sufficient to  
2 secure [said] THE deposits, which collateral shall be filed with the State Treasurer.

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

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

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

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

34 110-5.

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

1 110-6.

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

11 [110-8.

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

20 110-10.

21 A. The [Treasurer] SUPERVISOR OF TAX COLLECTION shall, at the close of  
22 each month, deposit, in a bank to be designated by the Comptroller of the Treasury of  
23 Maryland, all state taxes and money due the state which may have come into the  
24 custody of the [Treasurer] DIRECTOR OF FINANCE during the month to the credit of  
25 the Comptroller of the State Treasury, and shall receive therefor from the bank a  
26 certificate of deposit, which the [Treasurer] SUPERVISOR OF TAX COLLECTION shall  
27 immediately forward to the Comptroller, showing the amount placed to the  
28 Comptroller's credit. The [Treasurer] SUPERVISOR OF TAX COLLECTION shall deposit  
29 TO THE CREDIT OF GARRETT COUNTY all money in the custody of the [Treasurer]  
30 SUPERVISOR OF TAX COLLECTION that is received for county taxes and dues each day  
31 in such bank as the [Treasurer] DIRECTOR OF FINANCE may see fit [to the credit of  
32 the County Treasurer of Garrett County]. The money shall be drawn only by the  
33 [Treasurer making such deposit] DIRECTOR OF FINANCE and only for claims which  
34 may have been levied and ordered paid by the County Commissioners.

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

1 110-22.

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

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