

SENATE BILL 701

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2002 Regular Session
2lr0812
CF 2lr0801

By: **Senator Colburn**

Introduced and read first time: February 1, 2002

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

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

3 FOR the purpose of repealing the office of Treasurer of Dorchester County; requiring
4 the County Commissioners of Dorchester County to appoint a Tax Collection
5 Supervisor; assigning the duties of Treasurer to the Tax Collection Supervisor;
6 requiring the Tax Collection Supervisor to be employed under the classified
7 service of Dorchester County; repealing the office of Deputy Treasurer; repealing
8 certain obsolete provisions; making stylistic changes; providing that this Act
9 does not apply to the incumbent Treasurer of Dorchester County; submitting
10 this Act to a referendum of the legally qualified voters of Dorchester County;
11 and generally relating to the repeal of the office of Treasurer of Dorchester
12 County.

13 BY repealing and reenacting, with amendments,
14 The Public Local Laws of Dorchester County
15 Section 50-1 through 50-6, inclusive, 50-8, 50-9, 50-10, 50-13, 50-14, 50-15,
16 50-17, and 50-18 to be under the amended chapter "Chapter 50. Tax
17 Collection Supervisor"
18 Article 10 - Public Local Laws of Maryland
19 (1984 Edition and July 2001 Supplement, as amended)

20 BY repealing
21 The Public Local Laws of Dorchester County
22 Section 50-7, 50-11, 50-12, 50-16, and 50-19
23 Article 10 - Public Local Laws of Maryland
24 (1984 Edition and July 2001 Supplement, as amended)

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

1 **Article 10 - Dorchester County**

2 Chapter 50. [Treasurer] TAX COLLECTION SUPERVISOR

3 50-1.

4 A. [There shall be a Treasurer] THE COUNTY COMMISSIONERS OF
5 DORCHESTER COUNTY SHALL APPOINT A TAX COLLECTION SUPERVISOR of
6 Dorchester County who [also] shall be the Collector of all state [taxes] and [of all]
7 county taxes [for whatsoever purpose] levied [or to be levied] for or within [said]
8 THE county [during the term of his office or that may be placed in his hands for
9 collection, and he].

10 B. THE TAX COLLECTION SUPERVISOR shall [have full power and it shall be
11 his duty to] receive and collect all state and county taxes levied [as aforesaid] and
12 [so put in his hands for collection and] all moneys due and owed to [said] THE county
13 [from any and every source whatever, and he shall disburse all said moneys under
14 the provisions of law and under the order of the County Commissioners, with full
15 power to].

16 C. THE SUPERVISOR SHALL enforce [the] payment of [same] STATE OR
17 COUNTY TAXES by sale or otherwise and [to] MAY convey the title of any real or
18 personal estate sold [by him] for the payment of state or county taxes in the manner
19 prescribed by the tax sale laws [as found in Article 81] of the Annotated Code. [It
20 shall also be the duty of said Treasurer to].

21 D. THE SUPERVISOR SHALL keep a full and fair cash account, showing all
22 sums of money received [by him so as to indicate the source whence the same was
23 received], INDICATING THE SOURCES, respectively, and [showing] all sums of money
24 paid by [him, either] THE SUPERVISOR [to the County Commissioners] or to the
25 Treasurer of Maryland.

26 E. (1) [It shall further be his duty to] THE SUPERVISOR SHALL promptly
27 deposit [any and] all moneys received [by him] and collected in some bank or banks
28 or other banking institution in Dorchester County, [to be] designated and approved
29 by the County Commissioners[, and in].

30 (2) IN designating and approving [such] THE place or places of deposit,
31 [said] THE Commissioners shall prefer the bank or banks or other banking
32 institution which [will] agree to pay interest on monthly balances or deposits rather
33 than any bank or banks or institution which [will] DO not pay [said] interest[, and
34 before].

35 (3) BEFORE making [said] deposits, the [Treasurer] SUPERVISOR may
36 require [said] THE bank, banks or other banking institution to give bond or other
37 security to [said Treasurer] THE SUPERVISOR to guarantee the safety of [said] THE
38 deposits, [said] THE bond or bonds or securities to be approved by [said] THE County
39 Commissioners.

1 F. THE SUPERVISOR SHALL BE EMPLOYED UNDER THE PROVISIONS OF THE
2 RULES AND REGULATIONS OF THE CLASSIFIED SERVICE OF DORCHESTER COUNTY.

3 50-2.

4 [A.] (1) The [Treasurer] TAX COLLECTION SUPERVISOR, before [he enters]
5 ENTERING upon the duties of [his] THE office, shall take an oath before the Clerk of
6 the Circuit Court for Dorchester County [that he will] TO faithfully perform the
7 duties of [his] THE office.

8 (2) The [Treasurer] SUPERVISOR shall execute a bond in the penalty of
9 [five hundred thousand dollars (\$500,000.)] \$500,000 for the faithful performance of
10 [his] THE duties [as Treasurer] OF SUPERVISOR and Collector of Dorchester County.
11 The bond shall be conditioned that [he] THE SUPERVISOR shall well and truly
12 account and be liable for [any and] all moneys [coming into his possession]
13 POSSESSED as [Treasurer] SUPERVISOR and Collector, for which [he] THE
14 SUPERVISOR shall be answerable by law. The bond shall be secured by the fidelity or
15 surety company qualified to act as surety or guarantor under the laws of the State of
16 Maryland and shall be approved by A MAJORITY OF the County Commissioners [or a
17 majority of them]. The bond shall be recorded in the office of the Clerk of the Circuit
18 Court for the county, and the cost of the bond shall be borne by the county.

19 [B. In the event of the failure of any Treasurer appointed or elected to execute
20 the bond required and provided for by Subsection A above on or before the day upon
21 which he is to take possession of the office of Treasurer and enter upon the duties
22 thereof in conformity with the provisions of this section, the County Commissioners of
23 Dorchester County shall appoint some qualified voter of Dorchester County as
24 Treasurer and Collector during this term in the place of the one who failed to qualify
25 and, in case of his failure to qualify within thirty (30) days, to appoint another and so
26 on after every interval of thirty (30) days until a Treasurer shall be duly qualified.]

27 50-3.

28 [In the event of the death, resignation or removal of the Treasurer during his
29 term of office] IF THE TAX COLLECTION SUPERVISOR DIES, RESIGNS, OR IS REMOVED,
30 the County Commissioners shall[, within thirty (30) days thereafter,] appoint a
31 [Treasurer] SUPERVISOR IN ACCORDANCE WITH COUNTY PERSONNEL RULES AND
32 REGULATIONS [and Collector for the unexpired term thus created], who shall take
33 the oath, give the bond and perform all the duties of [said] THE office prescribed by
34 law.

35 50-4.

36 A. All books, documents and papers [pertaining] RELATING to the [County
37 Treasurer's] TAX COLLECTION SUPERVISOR'S office shall be the property and records
38 of Dorchester County and shall:

39 (1) [be] BE kept in [said Treasurer's] THE SUPERVISOR'S office; and
40 [shall]

1 (2) [at] AT all times be subject to the examination of the County
2 Commissioners, the grand jury of Dorchester County and any taxpayer [or
3 taxpayers] of [said] THE county[, and all of said].

4 B. ALL books, documents and papers, accounts, credits and deposits belonging
5 to [said Treasurer's] THE SUPERVISOR'S office or in the custody of [said Treasurer]
6 THE SUPERVISOR shall be [delivered up and] transferred [by him] to [his] THE
7 SUPERVISOR'S successor in office when [such successor is duly elected] APPOINTED
8 and qualified and [enters upon the duties of his] ENTERING office.

9 50-5.

10 A. [It shall be the duty of the Treasurer immediately] IMMEDIATELY after
11 each annual levy [to], THE TAX COLLECTION SUPERVISOR SHALL:

12 (1) [give] GIVE notice [thereof] OF THE LEVY by advertisement inserted
13 once a week for [four (4)] 4 successive weeks in [at least two (2)] 2 newspapers
14 published in Dorchester County; and [to]

15 (2) [prepare] PREPARE the tax bills of each taxpayer IN ACCORDANCE
16 WITH SUBSECTION B OF THIS SECTION and forward [the same] THE BILLS by mail or
17 deliver [the same] THE BILLS to the person or persons or corporate institution to
18 whom the property included in [such] THE bills as are assessed so far as their
19 residence or post office address may be known or ascertained by [said Treasurer]
20 THE SUPERVISOR immediately succeeding [said] THE levy[, and such].

21 B. THE advertisements, handbills and tax bills shall [also] contain a clear
22 statement relative to the discounts to be allowed and the interest to be charged on all
23 tax bills.

24 50-6.

25 A. The [Treasurer] TAX COLLECTION SUPERVISOR shall [report to the
26 County Commissioners, at their first regular meeting in each month,] MAINTAIN A
27 RECORD OF:

28 (1) [the] THE amount of taxes, state and county separately, collected [by
29 him] up to the date of [such] THE report [and];

30 (2) [the] THE amount of disbursements made; and

31 (3) [the] THE balance in hand.

32 B. [He] THE SUPERVISOR shall deposit, at least twice a week in some bank or
33 banks or other banking institution in Dorchester County, all taxes received or
34 collected [by him] up to the date of [such] deposit, the portion due the state to [his]
35 THE credit [as] OF THE Collector of state taxes and the portion due the county to
36 [his] THE credit [as Treasurer] OF THE COUNTY COMMISSIONERS of Dorchester
37 County[, and he].

1 C. THE SUPERVISOR shall once a month, from and after the 15th day of
2 September in each year, forward to the State Treasurer [his] A check for the amount
3 of state taxes [to his credit] in the bank[, and the].

4 D. THE money deposited to the credit of the [Treasurer] COUNTY
5 COMMISSIONERS of Dorchester County shall only be drawn out upon [his] THE
6 COMMISSIONER'S checks, [which checks shall be] countersigned by the [Clerk to the
7 Board of County Commissioners] COUNTY ADMINISTRATOR or such persons as
8 designated by the Board of County Commissioners, in payment of debts and accounts
9 due by [said] THE county, duly approved and passed AND ORDERED TO BE PAID by
10 [said] THE County Commissioners [and by them ordered to be paid, except in the
11 case of witness' fees, jurors' fees, criers' fees or bailiffs' fees, such fees to be paid by the
12 Treasurer upon the order of the Circuit Court for said county or upon the order of the
13 Clerk of said Court, and upon the order of a Judge of the District court of Dorchester
14 County, he may pay the witness' fee which the state is bound to pay in criminal
15 cases].

16 E. Any taxpayer having a sum of money levied to [his or her] THE
17 TAXPAYER'S use or a debt against the county passed by [said] THE County
18 Commissioners shall only be entitled to have the [same] DEBT paid after [he] THE
19 TAXPAYER has paid the state and county taxes levied upon [his or her] THE
20 TAXPAYER'S property [and is not indebted in anywise thereof].

21 [50-7.

22 The Treasurer shall in no case sign any check when the money provided in the
23 budget for the particular fund on which said check is drawn has already been
24 exhausted, provided, further, that if said Treasurer shall sign a check or checks, the
25 payment of which is not provided for in the budget, or shall sign a check or checks to
26 be paid out of a fund which was provided for in the budget, but which was exhausted
27 at the time of the signing of said check or checks, then said Treasurer and his bond
28 shall be severally and jointly liable to the holders of said check or checks, and no suit
29 at law or in equity shall be instituted to require the payment of said check or checks
30 by the County Commissioners for Dorchester County.]

31 [50-8] 50-7.

32 A. (1) [Whenever it shall be] WHEN necessary to enforce the payment of
33 taxes by the sale of personal property, the [Treasurer] TAX COLLECTION SUPERVISOR
34 shall make out a TAX bill [of such taxes] in the usual form, with an order at the
35 bottom [of said bill] directing the Sheriff or any constable of [said] THE county to
36 levy upon the personal property of the delinquent and to sell the [same] PROPERTY or
37 so much thereof as may be necessary to [satisfy and] pay the taxes due.

38 (2) [It shall be the duty of said Sheriff or constable, upon] UPON
39 receiving [such] A tax bill and order, THE SHERIFF OR CONSTABLE SHALL [to] levy
40 upon and sell the personal property of [such] THE delinquent in the same manner
41 and upon the same notice and [he] THE SHERIFF OR CONSTABLE shall be entitled to

1 the same fees as if [he were] proceeding [under] IN ACCORDANCE WITH an execution
2 from a Judge of the District Court of Dorchester County[, and he shall immediately].

3 (3) IMMEDIATELY after [such] THE sale, THE SHERIFF OR CONSTABLE
4 SHALL pay [over to said Treasurer]:

5 (A) [the] THE amount due on [said] THE tax bill[.] TO THE
6 SUPERVISOR; AND

7 (B) Any surplus [which may remain] after the payment of taxes,
8 interests and costs [shall be paid by the Sheriff or constable] to [such] THE
9 delinquent taxpayers[, and said].

10 (4) THE Sheriff's or constable's bonds shall be liable for all [such] tax
11 bills placed in [his] THE SHERIFF'S OR CONSTABLE'S hands by [such Treasurer] THE
12 SUPERVISOR to the same extent and in the same manner [that it is liable for] AS
13 execution claims [issued to him].

14 B. [Whenever] IF personal property assessed to any person, set of persons or
15 body corporate of Dorchester County is about to be sold or removed from [said] THE
16 county by [said] THE person, set of persons or body corporate or its agent, executor,
17 administrator, trustees or assigns, the [Treasurer] SUPERVISOR may, at any time
18 after the levy of taxes for any year [shall have] HAS been made by the County
19 Commissioners, make out a bill for [such] THE taxes in the usual form, with an order
20 at the bottom of [said] THE bill directing the Sheriff or any constable of [said] THE
21 county to levy upon the personal property about to be sold or removed from [said]
22 THE county and enforce the payment of the taxes on the [same] PROPERTY in the
23 manner as provided in Subsection A of this section. For the purpose of this section, all
24 taxes on personal property about to be sold or removed from [said] Dorchester
25 County shall be [taken to be] due and in arrears from the date of the levy of [said]
26 THE taxes.

27 [50-9] 50-8.

28 The [Treasurer and Collector] TAX COLLECTION SUPERVISOR, in the case of
29 state taxes, shall [make application] APPLY to the County Commissioners for an
30 allowance for all just claims, for insolvents and removals, and [he] shall append
31 [thereto his] TO THE APPLICATION AN affidavit, made before [said] THE
32 Commissioners, that [he] THE SUPERVISOR has not received and cannot collect any
33 of the money for which [such] THE allowances are asked, and the President of the
34 Board of County Commissioners [is hereby authorized to] MAY administer [such]
35 THE oath. Upon the presentation of [such] THE application and affidavit with the
36 certificate of the County Commissioners appended to and endorsed thereon, setting
37 forth that they believe the allowances claimed to be just, the Comptroller of the state
38 shall make the allowances asked for, and the County Commissioners shall likewise, in
39 the case of county taxes, make all just allowances for insolvents and removals upon
40 being satisfied of the justice thereof.

1 [50-10] 50-09.

2 On the first day of August, November and February succeeding the levy of taxes
3 and more often if the County Commissioners require it, the [Treasurer] TAX
4 COLLECTION SUPERVISOR shall make to [said] THE Commissioners a sworn report of
5 the receipts and disbursements of the public moneys and funds in [his] THE
6 SUPERVISOR'S hands for the [three (3)] 3 preceding months, showing the sources of
7 [such] THE receipts and the respective accounts for which [such] THE disbursements
8 were made, and on the first day of May in each year, [he] THE SUPERVISOR shall
9 make a similar report covering the receipts and disbursements for the preceding year,
10 which reports shall be countersigned by the [Clerk of the Board of County
11 Commissioners] COUNTY ADMINISTRATOR and then delivered to the Auditor of
12 taxes[,] to be audited [by him], as hereinafter provided.

13 [50-11.

14 The Treasurer and Collector shall pay to the Treasurer of the Board of County
15 School Commissioners of Dorchester County all moneys levied for the support of the
16 public schools thereof at the time and in the manner prescribed by the laws of this
17 state.]

18 [50-12.

19 The Treasurer, subject to the consent of the County Commissioners, shall
20 appoint an assistant to aid him in the discharge of the duties of his office as he may
21 direct, said assistant to be known as a "Deputy Treasurer," who shall qualify under
22 the Constitution and laws of the state and who shall give such bonds as required by
23 law and with such security as the County Commissioners shall require and approve
24 and in the penalty of not less than fifty thousand dollars (\$50,000.), the premium on
25 which shall be paid by the County Commissioners for the faithful performance of the
26 duties assigned to said Deputy Treasurer by the Treasurer and for the faithful
27 performance of such duties as the Deputy to the Treasurer has hitherto performed
28 and such duties and services now required by law or which hereafter may be required
29 of said Deputy Treasurer by law or which may devolve upon said official, and the
30 salary of said Deputy Treasurer shall be in such amount as the County
31 Commissioners may prescribe from time to time. The Deputy Treasurer shall assume
32 and have the full power and authority of the Treasurer in case that official dies, is
33 absent or is otherwise incapable of discharging the duties of his office, and, in such
34 event, the Deputy Treasurer shall continue to discharge the duties of the Treasurer
35 until a new Treasurer is chosen and has qualified. The Treasurer may appoint a clerk
36 or clerks for the proper discharge of the duties of his office, subject to the consent of
37 the County Commissioners, who shall prescribe the compensation to be paid to such
38 clerks.]

39 [50-13.] 50-10.

40 [The County Commissioners shall provide, at the public expense, a suitable
41 office in the courthouse for the Treasurer and furnish the same amply and
42 conveniently for the transaction of his official business, and said office shall be open

1 for this purpose each day on which county offices are normally open for business from
2 9:00 a.m. until 4:30 p.m.] The Commissioners shall annually levy [such sums as may
3 be necessary] THE NECESSARY MONEYS to pay the salaries of the [Treasurer and his
4 Clerk] SUPERVISOR AS A PART OF THE ANNUAL BUDGET OF THE FINANCE OFFICE[,
5 the costs of books, stationery, and stamps in his office, and all printing and
6 advertising required under the provisions of this chapter and not otherwise provided
7 for].

8 [50-14.] 50-11.

9 A. The [Treasurer] TAX COLLECTION SUPERVISOR shall deposit, in [the
10 manner hereinbefore provided] ACCORDANCE WITH THIS CHAPTER, all county taxes
11 and all moneys due [said] THE county and collected by [him, and when said] THE
12 SUPERVISOR.

13 B. WHEN THE county taxes for any year [shall] have been collected in full,
14 [he] THE SUPERVISOR shall deliver to the County Commissioners a statement of
15 deposits, showing [such] THE collections in full.

16 C. [He] THE SUPERVISOR shall also pay into the Treasury of the State of
17 Maryland, according to law, all the state taxes levied in [said] THE county and
18 collected [by him in the manner hereinbefore prescribed] IN ACCORDANCE WITH
19 THIS CHAPTER.

20 D. [He] THE SUPERVISOR shall be allowed [sixty (60)] 60 days from the date
21 specified in this section for final settlement and to complete the collections [thereof]
22 with [said] THE Commissioners and with the Treasurer of Maryland, respectively.

23 [50-15.] 50-12.

24 The [Treasurer] TAX COLLECTION SUPERVISOR shall make monthly
25 settlements of taxes collected [by him] to the County Commissioners. [On the 20th
26 day of January in each year following the levy of the taxes, the Treasurer shall have
27 collected and paid over to the County Commissioners or to their order at least seventy
28 percent (70%) of all the state and county taxes placed in his hands for collection under
29 the current levy. On or before the first day of April in each year following the levy, said
30 Treasurer shall account to the County Commissioners and pay to them or to their
31 order one-half (1/2) of the balance of all the state and county taxes yet in his hands
32 for collection and not paid over. On the 15th day of August in each year following the
33 year of the levy, said Treasurer shall account and pay over to the County
34 Commissioners all the state and county taxes previously placed in his hands for
35 collection, less the sums allowed to said Treasurer by the County Commissioners for
36 insolvency and removals. But if said Treasurer fails to make to said County
37 Commissioners any payment on any of the days appointed in this section for such
38 payment to be made, the Clerk to the Board of County Commissioners shall, without
39 delay, report such the default to said the County Commissioners, and the County
40 Commissioners may forthwith order a suit to be brought on the Treasurer's bond, but
41 if said Treasurer fails to make the payments appointed to be made on the 15th day of
42 August in the year following the year of the levy, the County Commissioners shall,

1 within sixty (60) days following said 15th day of August, order a suit to be brought,
2 without delay, on the Treasurer's bond. They shall move for judgment in the term of
3 the court at which said suit is brought. The Treasurer is required to enforce the
4 payment of all taxes by sale or otherwise as herein provided.]

5 [50-16.

6 The County Commissioners at any time after the expiration of the term of any
7 County treasurer or at the time of the final settlement in this section provided for
8 may direct and require him to deliver over to his successor in office all collectible
9 taxes due upon the levies with which he was charged and also to deliver over the
10 notices, schedules and other proceedings had for the enforcement of payment of said
11 taxes, and in such case, the successor or newly elected or qualified Treasurer, upon
12 the delivery to him of the bills for such taxes, shall be empowered and required to
13 enforce the payment of said taxes in the same manner as his predecessor could have
14 done, and he shall have all the power and authority in law with which his predecessor
15 was clothed for that purpose, and in such case, the bond of the newly elected or
16 succeeding Treasurer shall become responsible for the proper collection and
17 distribution of such taxes, and the bond of the preceding Treasurer shall be held
18 responsible for such taxes as remain uncollected from fault or negligence of his own.]
19 [50-17.] 50-13.

20 A. The [Treasurer] TAX COLLECTION SUPERVISOR shall issue, when
21 requested [and upon payment of a fee of fifty cents (\$0.50)] a SIGNED AND certified
22 statement [over his signature] of all taxes that may be due and unpaid at the time of
23 making [said] THE certificate and are a lien upon any certain real estate located in
24 Dorchester County and of any tax sale affecting [said] THE piece of property since
25 that date[, and said].

26 B. THE certificate shall be a bar to the collection or recovery from any
27 purchaser of real estate after the issue of [said] THE certificate of any tax or
28 assessment omitted therefrom and which may be a lien upon the real estate
29 mentioned therein[, but said].

30 C. THE certificate shall not affect the liability therefor or the person who
31 owned the real estate at the time [such] THE tax was levied or at any time after
32 [such] THE levy and before the issue of [said] THE certificate[, and said Treasurer].

33 D. THE SUPERVISOR shall be responsible to [said county] THE COUNTY for
34 any loss of taxes that may arise from an error in [said] THE certificate.

35 [50-18.] 50-14.

36 All fees of every kind and description arising from the sale of property for taxes
37 or from any other sources [shall] MAY not be retained by the [Treasurer] TAX
38 COLLECTION SUPERVISOR, but shall be paid by [him] THE SUPERVISOR to the
39 County Commissioners and KEPT IN a separate account [kept thereof, and the]. THE
40 aggregate amount of [such] THE fees shall be included in the annual budget of [said]
41 THE Commissioners as an asset of the county.

1 [50-19.

2 An election for County Treasurer shall be held at the general election in
3 November 1938 and every four (4) years thereafter, and any County Treasurer elected
4 in Dorchester County shall qualify on the first day of May after his election and hold
5 office until his successor is duly elected and qualified.]

6 SECTION 2. AND BE IT FURTHER ENACTED, That nothing in this Act affects
7 the term of office of the incumbent Treasurer of Dorchester County. The person who is
8 serving as Treasurer on the effective date of this Act shall remain Treasurer for the
9 balance of the term to which elected unless the Treasurer dies, resigns, or is removed
10 under provisions of law before the expiration of the term.

11 SECTION 3. AND BE IT FURTHER ENACTED, That before this Act becomes
12 effective it shall first be submitted to a referendum of the legally qualified voters of
13 Dorchester County at the general election to be held in November of 2004. The
14 County governing body and the Board of Supervisors of Elections of Dorchester
15 County shall be those things necessary and proper to provide for and hold the
16 referendum required by this section. If a majority of the votes cast on the question are
17 "For the referred law", the provisions of this Act shall become effective on October 1,
18 2006, but if a majority of the votes cast on the question are "Against the referred law",
19 the provisions of this Act are of no effect and null and void.

20 SECTION 4. AND BE IT FURTHER ENACTED, That, subject to the provisions
21 of Section 2 of this Act and for the sole purpose of providing for the referendum
22 required by Section 2 of this Act, this Act shall take effect October 1, 2002.