

1929, ch. 226, sec. 49.

49. When under Section 28 of this Article taxes are levied for a fraction of a year they shall be due and payable on and after the first day of the third month following such fraction of a year and discounts (if any) shall be allowed therefrom and interest charged thereon at the same rate per month thereafter (as provided in or permitted by the last preceding section), as if the first day of such fraction of a year were the first day of April, the first day of the second month thereafter, the first day of June, the first day of the sixth month thereafter, the first day of October, and so on, and generally all dates prescribed in this Article shall be moved forward or backward accordingly.

Collectors and Collections.

1929, ch. 226, sec. 50.

50. The County Commissioners of the several counties where a collector is not otherwise selected by law shall, on or before January 1st in each year, appoint a collector or collectors for their respective counties, whose duty it shall be to collect as certified to him all state and county taxes levied or to be levied for the current year; and, such collectors shall receive such compensation as is now or may hereafter be prescribed by law, provided no such collector shall receive any separate compensation from the State for collecting State taxes. In and for Baltimore City the collector shall be appointed in the mode prescribed by the Act of 1898, Chapter 123, Sections 25 and 42. Every collector before he acts as such shall take the oath prescribed by Section 60 of Article I of the Constitution.

1929, ch. 226, sec. 51.

51. As to county taxes every collector before he acts as such shall give bond to the State of Maryland in such penalty as may be prescribed by the County Commissioners, but in no case less than the penalty fixed by existing local laws, with good and sufficient sureties to be approved by the County Commissioners; and the collector of city taxes in the City of Baltimore before he acts as such shall give bond in such penalty as may be prescribed by the ordinances of the Mayor and City Council to be approved by the Mayor and President of the City Council. The condition of such bonds shall be that if the above bound * * * shall well and faithfully execute his office and shall account for and pay to the County Commissioners, or to the Mayor and City Council of Baltimore, if in said city, or their order, the several sums of money which he shall receive for the county or city, as the case may be, or be answerable for by law, at such times as the law shall direct, then the said obligation to be void, otherwise to be and remain in full force and virtue in law.

1929, ch. 226, sec. 52.

52. Every such collector in the counties shall also give a separate bond to the State of Maryland in such penalty as may be prescribed by the Comptroller of the Treasury with the approval of the Governor, with good