

1929, ch. 226, sec. 60.

60. The State Comptroller shall see to the collection of all State taxes at the rates prescribed by law on the various classes of property, assessments against which are certified directly to him and on which taxes are payable directly into the treasury of the State as provided by this Article.

1929, ch. 226, sec. 61.

61. If any collector shall fail to pay into the treasury of the State or to the County Commissioners or the Mayor and City Council of Baltimore the amount of money which may or should be in his hands for the use of the State or the County Commissioners or the Mayor and City Council of Baltimore at the time specified in this Article for payment, he shall be charged interest thereon at the rate of six per centum per annum, from the time the said money became due and payable.

79. If collector fails to collect taxes promptly, it is his neglect if taxes are lost, and he and his bond are answerable therefor. *Thompson v. Henderson*, 155 Md. 672.

1929, ch. 226, sec. 62.

62. In all cases in which any collector of State, county and/or city taxes shall fail to pay the amount due and payable by him, at the time specified by law, to the State Treasurer, or other official authorized by law to receive the same, the Comptroller or other competent authority may, in his discretion, order a suit upon his bond.

See notes to sec. 61.

1929, ch. 226, sec. 63.

63. When the Comptroller shall order suit upon a collector's bond he shall transmit to the Attorney-General a statement of the account of such collector, and upon the account so transmitted, signed and certified by the Comptroller, and on motion being made on behalf of the State, judgment shall be entered at the first term of the court in which suit may have been brought, in the name of the State against such collector and his sureties; provided, ten days' previous notice in writing be delivered to such collector and his sureties or left at their place of abode, signed by the said attorney, and it shall be the duty of the sheriff to serve such notice, and proof of such service shall be made to the satisfaction of the court before such judgment shall be entered.

1929, ch. 226, sec. 64.

64. If such collector or his sureties shall, in person or by attorney, demand a trial by jury of any matter in controversy in said suit, which shall by them be pleaded, the court shall thereupon direct a jury to be empanelled at the said term to try and determine the matter in controversy, and all such suits shall be tried at the said term.

1929, ch. 226, sec. 65.

65. No payment of any money due the State, either in suit or on judgment, shall be valid and effectual unless made to the Attorney-General or

See important footnote on first page of this article