

for incompetency, willful neglect of duty or misdemeanor in office on conviction in a court of law. No one shall be elected Tax Collector who shall not be above twenty-one years of age and five years a resident of Washington County, Maryland, and in case of a vacancy in the office of Tax Collector in consequence of death, resignation, removal, disqualification or failure to properly qualify, the Governor shall fill said vacancy as soon thereafter as practicable; the said Tax Collector shall perform and fulfill all the duties and functions and be subject to all the obligations, requirements and limitations that are now, or may hereafter be defined, imposed or required by any general law or statute of the State of Maryland, or any local law or statute for Washington County upon a Collector for Washington County for the collection of all State taxes, appointed by the County Commissioners of Washington County under and in accordance with the provisions of Section 50 of Article 81 of the Code of Public General Laws of Maryland (1929 supplement), title "Revenue and Taxes," subtitle "Collectors and Collections," all of which said laws, general and local, together with any future amendments thereto, being hereby made applicable to the Tax Collector to be elected as in this section provided; the compensation for said Tax Collector, elected as herein provided, to be the same as is now or may hereafter be provided by law for such collector appointed in conformity with said Section 50 of said Article 81, provided that said compensation shall not be less than that now paid to such collector. Until the election of a Tax Collector under the provisions of this Section the provisions of said Section 50 of said Article 81 of the Code of Public General Laws of Maryland shall be and remain in full force and effect, the incumbent collector at the time of an election of a Tax Collector under the provisions of this Section to hold office until the commencement of the terms of office of the Tax Collector elected under the provisions of this Section. Nothing herein contained shall be taken to relieve any retiring collector, or Tax Collector, from the duty of collecting after the expiration of his term of office the taxes levied during the term of office of such retiring collector, or Tax Collector. The County Commissioners of Washington County shall pay the premiums upon the bond required of the Tax Collector elected under the provisions of this Section.

Under Art. 17 of Md. Constitution elected every four years.

1914, ch. 319.

805. It shall be the duty of every Collector of Taxes in Washington County, promptly to deposit any and all moneys by him received and collected in some bank or banking institution in Hagerstown, Maryland, the said place of deposit to be approved by the County Commissioners of Washington County, and in approving such place of deposit the said Commissioners shall prefer the bank or banking institution which shall agree to pay the highest rate of interest on daily balances of said deposits; provided, however, if two or more banks or banking institutions shall agree to pay the same rate of interest on said deposits, and the said rate of interest shall be the highest rate of interest offered by a bank or banking institution aforesaid, then the said Commissioners may prefer one of the