

CITY COLLECTOR.

1898, ch. 123.

42. The City Collector shall be the head of the fifth sub-department of Finance, and shall be appointed by the Mayor in the mode prescribed in Section 25 of this Charter, and hold his office as therein provided. He shall be paid for his services in collecting city taxes the salary of two thousand dollars per annum, payable monthly. He shall be the collector of all taxes and assessments on real property levied or made by the city. He shall in October in each year, immediately upon the receipt of the statement from the Appeal Tax Court, showing the taxable basis for the next ensuing fiscal year, as provided for in Section 171 of this Charter, begin the preparation of the tax bills on said basis, and after the levy of taxes has been made he shall complete said bills and have them ready for payment by the taxpayers on the first day of January next ensuing said levy, or as soon thereafter as practicable. He shall have such assistants, clerks and bailiffs as may be fixed by ordinances, and who shall perform such duties as shall be prescribed by ordinances not inconsistent with this Charter.

For decisions of interest in property construing the provisions of section 42, *see*. *Sterling v. McMaster*, 82 Md. 164. *Textor v. Shipley*, 86 Md. 424. *Skinner, &c.*, *Dry Dock Co. v. Baltimore City*, 96 Md. 38.

1916, ch. 229.

42A. The City Collector is hereby authorized, as soon after the tax bills for each year are ready as may be deemed advisable, and thereafter whenever deemed advisable, to send the tax bill to the respective taxpayers by mail. Any notice required, by this section or by any other law, to be given by the City Collector, shall be deemed *prima facie* to be served if the same is deposited in the mail (and is not returned at undelivered) under cover, with the return address of the City Collector on the outside, and directed to the place of residence of the person to be notified or to the address of such person as it appears by the last published Baltimore City Directory, or, if not contained in such Directory, then to the address of the property (if real estate) regarding which such notice is sent, for delivery to the occupant thereof: and the City Collector shall, for the purpose of preserving a record of the service of notices by mail, note in a book the date of placing in the mail the envelope or cover containing such notice.

42B. All municipal revenues, from whatever source derived, shall be collected through, and accounted for by, one municipal agency. Until changed by law, this agency shall be the Bureau of Receipts, as established by Ordinance of the Mayor and City Council No. 186, approved May 28, 1924.*

*This section was designated as part of Charter by Ordinance No. 844, approved Oct. 22, 1926, under authority conferred by Chapter 418 of the Acts of 1924, and under Resolution No. 4, approved Sept. 26, 1924, and approved by the voters at the November election, 1924. *But see*. Article 11A of Constitution and *Graham v. Joyce*, 151 Md. 298. The ordinance repeals all laws inconsistent with its provisions. The City Collector is the head of the Bureau of Receipts.