

1929, ch. 226, sec. 56.

56. The clerks of the County Commissioners and the register of the City of Baltimore shall annually, on or before the first day of January, inform the Governor whether there is in their several counties and the said city, a collector or collectors of the State taxes, duly selected and qualified in conformity with the provisions of this article.

1929, ch. 226, sec. 57.

57. If there be no collector of State taxes selected and qualified in conformity with the foregoing provisions, in any of the counties or in said city, by the fifteenth day of January in any year, the Governor shall appoint from any part of the State a collector or collectors for said county or the said city, who shall give bond with good and sufficient sureties to be approved by the Governor, which shall be in all respects on a footing with other state collectors' bonds as provided in this article, and the said collector shall have all the powers of other collectors.

1929, ch. 226, sec. 58.

58. If any collector, appointed under the preceding section, shall fail to give bond within thirty days, the Governor shall appoint another in his place, and so on after every interval of thirty days, until a collector shall qualify.

1929, ch. 226, sec. 59.

59. Every collector receiving the tax rolls provided for in Section 46 of this Article, as well as certifications of assessments from the State Tax Commission, shall proceed to collect the taxes due thereon and payable to him with any penalty or interest imposed by law, and shall pay the county and city taxes collected to the County Commissioners, or the Mayor and City Council of Baltimore, as the case may be, or their order, not later than the tenth day of each month, which payments shall include all taxes collected during the month next preceding; and all monies levied for educational purposes by the County Commissioners of the several counties shall be levied separately and distinctly from the other items of taxation and a list thereof furnished to the School Commissioners of said counties; and the collector shall make return of all said taxes collected upon the days required by law for the return of these State School Taxes.

52. Uniformity and equality of taxation does not apply to collection and enforcement provisions, if they and penalties equally and uniformly imposed. See notes to art. 56, sec. 183. *Grossfield v. Baughman*, 148 Md. 337.

52. 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. 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, assess-

See important footnote on first page of this article.