

An. Code, 1924, sec. 48. 1912, sec. 42. 1904, sec. 40. 1888, sec. 40. 1844, ch. 236, sec. 3. 1874, ch. 483, sec. 39. 1929, ch. 226, sec. 58.

61. 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.

An. Code, 1924, sec. 52. 1912, sec. 46. 1904, sec. 44. 1888, sec. 44. 1794, ch. 53, sec. 2. 1874, ch. 483, sec. 42. 1900, ch. 619. 1929, ch. 226, sec. 59.

62. Every collector receiving the tax rolls provided for in Section 44 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 moneys 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. 159. *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.

This section referred to in holding a surety liable on a tax collector's bond where collector applied taxes for current year in discharge of taxes for previous years as to which he was in default. Various irregularities (including failure to levy for educational purposes separately from other items of taxation), held not to relieve the surety. *Frowfelter v. State*, 66 Md. 85.

As to the sources of income of the board of school commissioners, see art. 77, sec. 197, *et seq.*

Where county commissioners give an order drawn on a proper fund directing the collector to pay certain moneys to a third party, and collector promises to pay it accordingly but fails to do so, his bond is liable. *Fidelity Co. v. Charles County*, 98 Md. 163.

1929, ch. 226, sec. 60.

63. 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.

An. Code, 1924, sec. 79. 1912, sec. 74. 1904, sec. 72. 1888, sec. 69. 1841, ch. 23, sec. 48. 1874, ch. 483, sec. 68. 1929, ch. 226, sec. 61.

64. 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.