

120. The County Treasurer of Garrett County is hereby authorized, empowered and directed to collect all taxes levied by the Mayor and Town Council of Oakland and of Mountain Lake Park upon each and every motor vehicle owned by residents of the Town of Oakland and of the Town of Mountain Lake Park, and it shall be the duty of the Mayor and Town Council of Oakland and of Mountain Lake Park to assess each and every such motor vehicle separately and apart from the assessable property, and the taxes assessed on each such motor vehicle shall be payable separate and apart from all other taxes, and the said the Mayor and Town Council of Oakland and of Mountain Lake Park shall certify to said County Treasurer of Garrett County the names of all residents of said Towns owning motor vehicles, the kind and character of such motor vehicle, and the Town rate applicable thereto; and said taxes shall be subject to the same rates of discount and interest charges as are presently provided or may hereafter be in force with reference to the collection of County taxes for said Garrett County. All collections made by said County Treasurer pursuant to the provisions hereof shall be remitted and paid to the Mayor and Town Council of Oakland and of Mountain Lake Park, as the case may be, on the 10th day of each and every calendar month of all moneys previously received.

All provisions, rights and remedies now existing or which may hereafter be provided under any General or Local Laws with reference to the collection of County taxes for Garrett County are made available to the County Treasurer of said Garrett County for the purpose of collecting the taxes as herein provided.

The said County Treasurer for said Garrett County shall receive as compensation for the collection of taxes as provided by this section, the sum of ten cents per motor vehicle for making tax bills and taxing the amount thereof according to the tax rate, certified to him by the Mayor and Town Council of Oakland and of Mountain Lake Park, and in addition the sum of one per cent. for the collection of said taxes, which said compensation the Mayor and Town Council of Oakland and of Mountain Lake Park are authorized and directed to provide for and pay.

This section shall apply only to taxes becoming due and in arrears under the levy of 1937 and thereafter any and all adjustments and releases with reference to said motor vehicles and the taxes levied thereon to be made by the Supervisor of Assessments of said Garrett County.

All Acts, general, local and special, including the Charter provisions of the Municipality of the Mayor and Town Council of Oakland and of Mountain Lake Park inconsistent with the