

Collectors of  
taxes.

214. The County Commissioners of said county shall, on or before the second Tuesday in May in each year, beginning on the second Tuesday in the year eighteen hundred and ninety-eight, appoint a collector of State and county taxes for each of said collection districts, who shall execute to the State of Maryland, on or before the second Tuesday of July, then next succeeding, a good and sufficient bond to be approved by the County Commissioners, in a penalty double the amount of the State taxes that will be intrusted to him for collection, and conditioned for the true and faithful performance of his duty as collector; and in like manner on or before the second Tuesday of July in the same year, another bond to the State of Maryland, to be also approved by the County Commissioners, in a penalty double the amount of the county taxes that will be entrusted to him for collection, conditioned for the true and faithful performance of his duty as collector of county taxes, and each bond shall have at least three good securities, and each of said collector's bonds shall be filed in the office of the clerk of the Circuit Court for said county, a certified copy of which shall be sufficient evidence against either of said collectors; if, however, any collector or their officer should offer as surety on such bond some safe and reliable insurance, guarantee or trust company of the State of Maryland, the collector himself paying for such suretyship, the County Commissioners of Somerset county are authorized to accept the same, in their judgment, the said bonds, after being executed and approved, to be filed and recorded in the office of the clerk of the Circuit Court for Somerset county.

Duties of  
collectors.

215. The duties of each of said collectors shall be to collect and pay over to the proper officers all the State and county taxes levied in his collection district, and to report to the County Commissioners all new and missed property in his district liable to taxation.

Compensation.

216. The compensation of each of said collectors shall be fixed by the County Commissioners at the time of his appointment, and for all services rendered, shall not exceed the sum of four per centum of the whole amount of taxes collected by him.

Notice of  
levy.

217. That it shall be the duty of the County Commissioners on the first Tuesday following, as soon as the annual levy is made, to give public notice thereof by advertisement in at least two newspapers published in Somerset county, and the taxes so levied shall be due and payable on the first day of January of