

CHAPTER 209.

AN ACT to add a new section to Article 12 of the Code of Public Local Laws of Maryland (1930 Edition), title "Garrett County," sub-title "County Treasurer," said new section to be known as Section 120 and to follow immediately after Section 119 of said Article, to authorize, empower and direct the County Treasurer for Garrett County to collect taxes levied by the Mayor and Town Council of Oakland upon motor vehicles owned by residents of the Town of Oakland, and to make applicable to such taxes the rates of discounts and interest charges presently in force or which may hereafter be provided with reference to the collection of county taxes for said Garrett County, providing compensation, therefor, and providing for adjustments and releases by the Supervisor of Assessments of Garrett County.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That a new section be and it is hereby added to Article 12 of the Code of Public Local Laws of Maryland (1930 Edition), title "Garrett County," sub-title "County Treasurer," said new section to be known as Section 120, to follow immediately after Section 119 of said Article, and to read as follows:

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 upon each and every motor vehicle owned by a resident of the Town of Oakland, and it shall be the duty of the Mayor and Town Council of Oakland to assess each and every such motor vehicle separately and apart from the assessment on any other motor vehicle or kind or class of 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 shall certify to said County Treasurer of Garrett County the names of all residents of said Town 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 Coun-