board, care and treatment of such patient, and the remaining amount required for the board, care and treatment of such insane shall be paid from the Treasury of the State. The expense for the care, board and treatment of all patients in the State [hospitals for the insane and in Rosewood State Training School institution under the jurisdiction of the Department of Mental Hygiene shall be a charge upon each county sending such patient or patients to [the State hospitals for the insane and in Rosewood State Training School] such institutions, as hereinafter provided. The Department of Mental Hygiene shall credit the account of each county, for any patient, with any amounts actually collected and received by the Department from or for that patient, whether received from himself, his relatives, others legally chargeable with his maintenance and support or others; the credit allowed to the county in any one year, for any one patient, not to exceed the amount paid by the county for that patient's maintenance and support. It shall be the duty of the Department of Mental Hygiene to furnish to the county [treasurer] commissioners or county council of each county, or the Department of Public Welfare in Baltimore City, having patients in the State [hospitals for the insane and in Rosewood State Training School Institutions under the jurisdiction of the Department of Mental Hygiene a quarterly statement giving the number of patients and the name of each patient coming from and charged to such county, and the cost of maintenance due from each county for such patient or patients. [The Department of Mental Hygiene shall certify to the State Comptroller on the first day of January, April, July and October of each year the amount not previous y certified to by it that is due the said hospitals for the insane and Rosewood State Training School from the several counties having patients chargeable thereto. The State Comptroller shall thereupon notify the County Treasurer of each county so owing of the amount thereof and charge the same to the said county, and The Board of County Commissioners or County Council of said county shall levy a tax in said county for said amount and pay the amount due the State [into the State Treasury] to the Department of Mental Hygiene; and, should any county fail to levy a tax in said county for said amount then due said State, and shall fail at the time of levying other county taxes thereafter to levy the tax aforesaid to amount sufficient to pay the indebtedness subsequently incurred, it shall be the duty of the Attorney General to bring in the name of the State an action against any county in the Circuit Court of said county so failing aforesaid to enforce the levying of said tax for the recovery of the amount due the State, as aforesaid. Upon the failure of any county to levy such tax as aforesaid to an amount sufficient to pay the amount [then] due the State, it shall be the duty of the State Comptroller Department of Mental Hygiene to charge such delinquent county with a penalty of interest at one per centum per month upon the amount of indebtedness for each month until payment thereof and penalty thereon be paid. It shall be the duty of the County Treasurer, upon the collection of the taxes herein required to be levied, to pay [into the State Treasury] to the Department of Mental Hygiene the amount due and owing from his country [quarterly on the first day of January, April, July and October of each year. All money collected by the Department of Mental Hygiene from Baltimore City or the counties under this Section shall be accounted for and paid into the State Treasury according to the procedures in effect tw such accounting.] at the time and in the manner required