

for the creation of a central tax office; the appointment, duties and compensation of clerical assistants; the payment of the operating and other expenses of said central tax office; and to provide for the collection of taxes in the various parts of Allegany County as a convenience to the residents thereof during certain periods.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Sections 91, 92, 93, 101 and 111 of ~~Article 1~~ of the Code of Public Local Laws of Maryland (~~Everstine's 1955 Edition~~) ALLEGANY COUNTY (1955 EDITION, BEING ARTICLE 1 OF THE CODE OF PUBLIC LOCAL LAWS OF MARYLAND), title "Allegany County", sub-title "County Tax Collectors", be and it is hereby repealed and re-enacted, with amendments, to AND THAT NEW SECTIONS 91, 92, 93, 101 AND 111 BE AND THEY ARE HEREBY ENACTED IN LIEU THEREOF, TO STAND IN THE PLACE AND STEAD OF THE SECTIONS SO REPEALED, ALL TO READ AS FOLLOWS:

91. *For the purpose of collecting the State and County taxes in Allegany County, after the 1st day of April in the year 1959, the County Commissioners of Allegany County, at their first meeting in the month of January, in the year 1959, and every four years thereafter at said meeting, shall appoint one (1) Tax Collector, which Tax Collector shall hold his office for a term of four (4) years, beginning on the 1st Tuesday of April next after his election APPOINTMENT or until his successor is elected APPOINTED and qualified; and said Tax Collector shall be subject to removal from his said office by the County Commissioners of Allegany County for any neglect of duty, misbehavior in office or incompetency at any time.*

92. (a) *The said Tax Collector so appointed or elected shall have been a bona fide resident of Allegany County for at least five years prior to his appointment, shall be at least 25 years of age, and shall not be related directly or collaterally within the third degree, nor married to any one so related to any member of the Board of County Commissioners making such appointment; and such Tax Collector shall receive as compensation for his services such compensation as is now or may hereafter be prescribed by the County Commissioners of Allegany County, not to exceed the sum of \$625.00 per month, payable semi-monthly, provided, however, that no such collector shall receive any separate compensation from the State for collecting State taxes.*

(b) *As to County taxes, the said Tax Collector before he acts as such shall give bond to the State of Maryland in such penalty as may be prescribed by the County Commissioners, but in no case shall the penalty of said bond be less than the sum of \$100,000- with corporate surety or sureties to be approved by the County Commissioners. The condition of such bond shall be that if the said Tax Collector "shall well and faithfully execute his office and shall account for and pay to the County Commissioners, or their order, the several sums of money which he shall receive for the said County, or be answerable for by law, at such time as the law shall direct, then the obligation to be void, otherwise to be and remain in full force and virtue in law."*

(c) *As to State taxes, every such collector shall also give a separate bond to the State of Maryland in such penalty as may be prescribed by the Comptroller of the Treasury with the approval of the Gover-*