

Section 52 and 53
Annotated Code of Maryland
(1980 Replacement Volume and 1983 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article 81 - Revenue and Taxes

[52.

As to county taxes, every collector before he acts as such, shall give bond to the county commissioners, county council, or county executive, as the case may be, in such penalty as may be prescribed by the county commissioners, county council, or county executive, as the case may be, but in no case less than the penalty fixed by existing local laws, with good and sufficient sureties to be approved by the county commissioners, county council, or county executive, as the case may be; and the collector of city taxes in the City of Baltimore, before he acts as such shall give bond to the Mayor and City Council of Baltimore in such penalty as may be prescribed by the board of estimates of the City of Baltimore. The condition of such bonds shall be that if the above bound . . . shall well and faithfully execute his office and shall account for and pay to the county commissioners, county council, or county executive, as the case may be, or to the Mayor and City Council of Baltimore, if in said city, or their order, the several sums of money which he shall receive for the county or city, as the case may be, or be answerable for by law, at such times as the law shall direct, then the said obligation to be void, otherwise to be and remain in full force and virtue in law. Neither the collector of city taxes in the City of Baltimore, nor his bond, shall be liable to the Mayor and City Council of Baltimore for money not actually received by him because of the dishonesty or negligence of his employee; provided, however, that any such employee shall have first given a bond to the Mayor and City Council of Baltimore in a penalty to be prescribed by the board of estimates of the City of Baltimore. The condition of such bond shall be that if the above bound . . . shall well and faithfully execute his office, and shall account for and pay to the collector of city taxes in the City of Baltimore for the several sums of money which he shall receive for said collector, or be answerable for by law, at such times as said collector may direct, then such obligation to be void, otherwise to remain in full force and virtue in law. The said bond of such employee of said collector, when approved by said collector, shall be recorded in the office of the clerk of the Circuit Court for Baltimore City.]

52.

FOR THE COLLECTION OF THE COUNTY PROPERTY TAX, A COLLECTOR OF TAXES SHALL BE BONDED AS REQUIRED BY THE COUNTY. THE COST OF THE BOND SHALL BE PAID BY THE COUNTY.