

REVISOR'S NOTE: Subsection (a) of this section is new language added to clarify that each county has its own collector of taxes.

Subsections (b) through (d) of this section are new language derived without substantive change from the third sentence of former Art. 81, § 51 and the first sentence, as that sentence related to appointment and compensation of a collector.

In subsection (b) of this section, the defined term "governing body" is substituted for the former phrase "county commissioners", to allow for other forms of county government.

In subsection (c) of this section, the reference to "Article I, § 9 of the Maryland Constitution" is substituted for the former, inaccurate reference to "§ 6 of Article 1 of the Constitution", for clarity.

In subsection (d)(1) of this section, the phrase "provided in the county budget" is substituted for the phrase "as is now or may hereafter be prescribed by law", for clarity and brevity.

The second sentence of former Art. 81, § 51, which specified a special appointment procedure for Baltimore City, is deleted as obsolete.

Defined terms: "Collector" § 1-101
"County" § 1-101 "Governing body" § 1-101

4-102. BONDING OF COLLECTORS.

(A) FOR STATE PROPERTY TAX.

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

(B) FOR COUNTY PROPERTY TAX.

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

REVISOR'S NOTE: This section formerly appeared as Art. 81, §§ 52 and 53.

The only changes are in style.

Former Art. 81, § 56, which provided for the appointment of alternate collectors if the bonding requirements are not met, is deleted as obsolete and, in any event, superfluous.