

- 7-117. CERTIFICATES OF ASSESSMENTS, TAXES, TAX SALES.
- 7-118. TRANSFERS ON TAX BOOKS.
- 7-119. STATE LAWS.

SUBTITLE 2. ANNUAL TAX LEVY

- 7-201. TAXES; LEVY, INTEREST.
- 7-202. NOTICE OF LEVY; DELIVERY OF TAX BILLS.
- 7-203. WHEN TAXES IN ARREARS.
- 7-204. TAXES DEPOSITED, DISTRIBUTED.
- 7-205. CREDIT FOR UNCOLLECTIBLE BILLS.

SUBTITLE 3. TAX SALES

- 7-301. LIENS FOR TAXES.
- 7-302. TAX SALES; PERSONAL PROPERTY.
- 7-303. TAX SALE DEEDS.

SUBTITLE 1. OFFICE OF TREASURER

- 7-101. TERM; TENURE.

(A) TERM. THERE IS A COUNTY TREASURER IN SOMERSET COUNTY, WHO SHALL BE ELECTED FOR A 4-YEAR TERM IN ACCORDANCE WITH THE PROVISIONS OF ARTICLE XVII OF THE CONSTITUTION OF MARYLAND.

(B) TIME FOR TAKING OFFICE. THE COUNTY TREASURER SHALL QUALIFY ON THE FIRST TUESDAY IN JANUARY AFTER THE ELECTION AND HOLD OFFICE UNTIL A SUCCESSOR IS DULY ELECTED AND QUALIFIED. (P.L.L., 1930, Art. 20, sec. 370; 1963 Code, sec. 297; 1910, ch. 10, sec. 244 (p. 1140); 1963, ch. 441, sec. 370; 1977 Code, sec. 73; 1988, ch. .)

- 7-102. DEPUTY TREASURER.

(A) APPOINTMENT. THE TREASURER SHALL APPOINT A DEPUTY AND SPECIFY THE DEPUTY'S DUTIES. THE TREASURER IS RESPONSIBLE FOR THE OFFICIAL CONDUCT OF THE DEPUTY TREASURER, AND THE DEPUTY SHALL ACT FOR THE TREASURER DURING THE TREASURER'S ABSENCE.

(B) SALARY. THE DEPUTY'S ANNUAL SALARY SHALL BE SET BY THE COUNTY COMMISSIONERS. (P.L.L., 1930, Art. 20, sec. 365; 1963 Code, sec. 292; 1910, ch. 10, sec. 239 (p. 1139); 1918, ch. 162; 1922, ch. 105; 1943, ch. 456; 1947, ch. 894, sec. 365; 1949, ch. 576; 1959, ch. 541; 1963, ch. 760, sec. 365; 1966, ch. 306, sec. 292; 1970, ch. 693; 1971, ch. 25; 1977 Code, sec. 68; 1988, ch. .)

- 7-103. REMOVAL OF TREASURER.

THE COUNTY TREASURER MAY BE REMOVED FROM OFFICE BY THE JUDGES OF THE CIRCUIT COURT OF SOMERSET COUNTY UPON CONVICTION FOR WILLFUL NEGLECT OF DUTY, MISDEMEANOR, OR MALFEASANCE IN