

CASE THE BOND OF THE NEWLY ELECTED OR SUCCEEDING TREASURER IS RESPONSIBLE FOR THE PROPER COLLECTION AND DISTRIBUTION OF THE TAXES, AND THE BOND OF THE PRECEDING TREASURER SHALL BE HELD RESPONSIBLE FOR WHATEVER TAXES REMAIN UNCOLLECTED FROM THE PRECEDING TREASURER'S FAULT OR NEGLIGENCE. (P.L.L., 1930, Art. 20, sec. 358; 1963 Code, sec. 288; 1910, ch. 10, sec. 232 (p. 1138); 1977 Code, sec. 64; 1988, ch. .)

7-114. ENFORCEMENT OF SURETY BONDS.

IF THE BOND OF ANY TREASURER BECOMES LIABLE TO SOMERSET COUNTY OR TO THE STATE OF MARYLAND FOR ANY UNPAID OR UNCOLLECTED TAXES, THE SURETIES ON THE BOND MAY ENFORCE THE PAYMENT OF THE TAXES IN THE MANNER AS THE TREASURER COULD HAVE DONE. (P.L.L., 1930, Art. 20, sec. 359; 1963 Code, sec. 289; 1910, ch. 10, sec. 233 (p. 1138); 1977 Code, sec. 65; 1988, ch. .)

7-115. COLLECTION OF TAXES IN DISTRICTS.

THE TREASURER OR HIS DESIGNEE SHALL BE PRESENT AND AVAILABLE IN THE OFFICE OF THE TREASURER DURING REGULAR OFFICE HOURS TO COLLECT TAXES. THE TREASURER MAY COLLECT TAXES AT OTHER LOCATIONS WITHIN SOMERSET COUNTY AFTER GIVING A 2-WEEK PUBLIC NOTICE IN LOCAL NEWSPAPERS OF THE TIME AND PLACE OF THE TEMPORARY COLLECTION POINTS. (P.L.L., 1930, Art. 20, sec. 360; 1963 Code, sec. 290; 1910, ch. 10, sec. 234 (p. 1138); 1977 Code, sec. 66; 1988, ch. .)

7-116. CERTIFICATES OF ASSESSMENTS, TAXES, TAX SALES.

(A) CERTIFICATE. UPON REQUEST AND PAYMENT OF A FEE OF 50 CENTS, THE TREASURER SHALL ISSUE A CERTIFIED STATEMENT, OVER HIS SIGNATURE, OF ALL TAXES ASSESSED SINCE THE FIRST DAY OF JANUARY, 1908, THAT ARE DUE AND UNPAID AT THE TIME OF MAKING THE CERTIFICATE AND ARE A LIEN UPON ANY PARTICULAR PIECE OF REAL ESTATE LOCATED IN SOMERSET COUNTY AND ON ANY TAX SALE AFFECTING THAT PIECE OF PROPERTY SINCE THAT DATE.

(B) BAR TO COLLECTION. THE CERTIFICATE IS A BAR TO THE COLLECTION OR RECOVERY FROM ANY PURCHASER OF REAL ESTATE AFTER THE ISSUE OF THE CERTIFICATE OF ANY TAX OR ASSESSMENT OMITTED FROM THE CERTIFICATE AND WHICH IS A LIEN ON THE REAL ESTATE MENTIONED IN IT. THE CERTIFICATE DOES NOT AFFECT THE LIABILITY FOR THE TAX OF THE PERSON WHO OWNED THE REAL ESTATE AT THE TIME THE TAX WAS LEVIED, OR AT ANY TIME AFTER THE LEVY AND BEFORE THE ISSUE OF THE CERTIFICATE.

(C) TREASURER RESPONSIBLE. THE TREASURER IS RESPONSIBLE TO THE COUNTY FOR ANY LOSS OF TAXES THAT ARISES FROM AN ERROR IN THE CERTIFICATE. (P.L.L., 1930, Art. 20, sec. 363; 1963 Code, sec. 291; 1910, ch. 10, sec. 237 (p. 1139); 1977 Code, sec. 67; 1988, ch. .)