

down to the date of the repeal of [said] THE Resolution as authorized by the provisions of this section, provided a Resolution of repeal should be had, shall continue [hereafter] to be exempt from assessment and taxation in Carroll County from the date of the passage of [said] THE resolution of repeal for a period of five (5) years thereafter.

[13-2.] 9-102. Reporting house trailers.

All persons, firms or corporations owning any house trailer or house trailers which trailer or trailers are located in Carroll County for a period of more than ten days at any one time shall, upon the expiration of [said] THE ten-day period, immediately notify the Supervisor of Assessments of Carroll County, in writing, of the location of [such] THE trailer or trailers in Carroll County. Failure to comply with the provisions of this section shall result in a penalty of ten percent (10%) of the tax due for each month that the owner shall fail to notify the Supervisor of Assessments.

[13-3.] 9-103. Tax on house trailers and mobile homes.

The County Commissioners of Carroll County are authorized to tax or collect fees from the owners, lessors or occupants of any house trailer or mobile home in Carroll County and to provide by resolution for rules and regulations for the imposition and collection [thereof] OF THE TAX OR FEES as deemed necessary.

[14. Roads]

TITLE 10. ROADS.

SUBTITLE 1. GENERAL PROVISIONS.

[14-1.] 10-101. [Roads] POWERS AND DUTIES OF COUNTY COMMISSIONERS.

The County Commissioners of Carroll County shall have general charge of and control over all public highways, roads, bridges, streets and alleys of Carroll County except within the limit of incorporated towns[; it]. THE COUNTY COMMISSIONERS shall [be their duty to] keep the [same] PUBLIC HIGHWAYS, ROADS, BRIDGES, STREETS, AND ALLEYS OF CARROLL COUNTY in repair and reasonably safe for public travel, and to that end [they] THE COUNTY COMMISSIONERS shall exercise a general supervision over them throughout the county, and direct general and special repairs and improvements [thereto,] whenever [they] THE COUNTY COMMISSIONERS shall deem [the same] GENERAL AND SPECIAL REPAIRS AND IMPROVEMENTS necessary or advisable for public convenience or safety[; they]. THE COUNTY COMMISSIONERS shall have all the powers with respect to the public highways of the county [heretofore] STATED UNDER THIS TITLE AND vested in the County Commissioners by the public general laws of this State[, and]. THE COUNTY COMMISSIONERS SHALL ASSUME all liabilities [incident thereto] WITH RESPECT TO THE PUBLIC HIGHWAYS OF THE COUNTY, including the right to sue and be sued [in connection therewith, and in addition]. THE COUNTY COMMISSIONERS shall have all the powers [hereinafter] enumerated UNDER THIS TITLE, and all such other and further powers as may be reasonably implied from the nature of the duties imposed [upon] ON them by this [subtitle] TITLE.