

Chapter 110. [Treasurer] SUPERVISOR OF TAX COLLECTION

110-1.

The [legal voters of said Garrett County shall, on the Tuesday after the first Monday in November 1930 and on the same day and month in every fourth year thereafter, elect a suitable] COUNTY COMMISSIONERS OF GARRETT COUNTY SHALL APPOINT A SUPERVISOR OF TAX COLLECTION WHO SHALL BE A person of good repute and fit business capacity to be [County Treasurer] SUPERVISOR OF TAX COLLECTION for [said county.] THE COUNTY AND who shall execute the required bond or bonds and qualify in the manner hereinafter [provided and shall hold his office commencing on January 1 following such election for four years or until his successor shall be elected and qualified, and said person shall be ineligible for four years thereafter for election to the same office; provided, however, that this provision shall not apply in the event of the election of a Treasurer by the County Commissioners to fill a vacancy as provided by § 110-4D of this chapter.] PROVIDED. THE SUPERVISOR OF TAX COLLECTION SHALL BE AN EMPLOYEE OF THE COUNTY UNDER RULES AND REGULATIONS OF THE CLASSIFIED SERVICE OF GARRETT COUNTY.

110-2.

The [County Treasurer] SUPERVISOR OF TAX COLLECTION shall be the collector of all state and county taxes for whatever purpose levied or to be levied for within [said] THE county [during his term of office] or that may be placed in his hands for collection, and he shall have full power and it shall be his bounden duty to receive and collect all state and county taxes levied as aforesaid and so placed in his hands for collection and all moneys which may be due [said] THE county, with full power to enforce the payment of the same by sale or otherwise as hereinafter prescribed and to convey to any purchaser by a good and sufficient deed any real or personal property sold by him for the payment of any state or county taxes, or both, in the manner provided in this chapter.

110-3.

The [Treasurer] SUPERVISOR OF TAX COLLECTION shall be subject to [removal] DISMISSAL from office at all times by the [Judges of the Circuit Court for] COUNTY COMMISSIONERS OF Garrett County [upon conviction for willful neglect of duty or misdemeanor] FOR INEFFICIENCY, ANY WILLFUL NEGLECT OF DUTY, or misbehavior in office. THE SUPERVISOR OF TAX COLLECTION IS ALSO SUBJECT TO DISCIPLINE OR DISMISSAL FOR A VIOLATION OF THE RULES AND REGULATIONS GOVERNING THE CLASSIFIED SERVICE OF GARRETT COUNTY.

110-4.

A. [The person elected Treasurer, before he enters upon the duties of his said] BEFORE ASSUMING THE DUTIES OF THE office, THE SUPERVISOR OF TAX COLLECTION shall take an oath before the Clerk of the Circuit Court for [said county] GARRETT COUNTY in form similar to that taken by collectors of taxes, except as to the title of his office, and shall be similarly certified.

B. [He] THE SUPERVISOR OF TAX COLLECTION shall execute to the State of Maryland such bond as is now or may hereafter be required by law as the Collector of