

State Taxes, which bond shall be approved and filed in like manner as other bonds of collectors of state taxes, and he shall execute to the State of Maryland a separate bond in the penal sum of thirty thousand dollars (\$30,000.), with at least three (3) sureties to be approved by the County Commissioners of Garret County, or fifteen thousand dollars (\$15,000.), with corporate surety, with the condition that the above bounden shall well and faithfully execute his office of [Treasurer] SUPERVISOR OF TAX COLLECTION of Garrett County and shall account for and pay to the County Commissioners of [said] THE county on their order the several sums of moneys which he shall receive for [said] THE county, or be answerable for by law at such time and in such manner as the law shall direct, then [said] THE obligation to be void, otherwise to be and remain in full force and virtue in law, and [said] THE bond, when approved, shall be recorded in the office of the Clerk of the Circuit Court for Garrett County. He shall also secure and file collateral from such bank or banks as he may use as depositories of tax funds in such amount or amounts as will be sufficient to secure [said] THE deposits, which collateral shall be filed with the State Treasurer.

C. The County Commissioners of Garrett County shall levy a sufficient sum to pay the premiums on all surety bonds given under this section.

D. In the case of the [default] FAILURE of [the person so selected] AN INDIVIDUAL APPOINTED TO THE OFFICE OF THE SUPERVISOR OF TAX COLLECTION to qualify and execute the bonds hereinbefore required [before the expiration of twenty (20) days next after the first day of January when his term of office should begin, or in the event of the Treasurer's removal from the county or his removal from office or his death or resignation during his term of office] OR THE OCCURRENCE OF A VACANCY IN THE OFFICE OF SUPERVISOR OF TAX COLLECTION, the County Commissioners shall at once proceed to fill such vacancy [by the election of a competent person for the remainder of the term, who shall, within twenty (20) days from the date of his election, qualify and bond as hereinbefore directed]. EACH SUCCESSOR SUPERVISOR OF TAX COLLECTION SHALL BE SUBJECT TO THE PROVISIONS OF THIS TITLE. The [County Commissioners shall continue after twenty (20) days to make such election until a Treasurer shall qualify and bond as aforesaid, provided that such new Treasurer] SUPERVISOR OF TAX COLLECTION so taking the place made vacant by [removal] DISMISSAL, death or resignation shall not collect nor take charge of any of the taxes that may be in the hands of [such late Treasurer] THE PRIOR SUPERVISOR OF TAX COLLECTION uncollected and for which the bond of [such late Treasurer] THE PRIOR SUPERVISOR OF TAX COLLECTION is responsible, except as herein otherwise provided, but such taxes shall be collected under existing laws applicable to collectors of state and county taxes when there is a death or resignation.

E. The sureties on any [Treasurer's] SUPERVISOR OF TAX COLLECTION'S bonds shall, when so required by [said] THE COUNTY Commissioners, make oath in due form of law, respectively, that they are the owners in their own right of real estate situated in [said] THE county equal, at least, over and above their debts and liabilities, in value to the amount of the bond.