

F. The Commissioners may at any time demand of any [Treasurer] SUPERVISOR OF TAX COLLECTION such other or further bond, with such other or further security, as in their judgment the interest of the state and county may require.

110-5.

The County Commissioners shall provide and furnish the [Treasurer] SUPERVISOR OF TAX COLLECTION an office in the Court House Building in the Town of Oakland, which office shall be plainly designated by external signs as the office of the [County Treasurer] SUPERVISOR OF TAX COLLECTION, and it shall be the duty of the [Treasurer] SUPERVISOR OF TAX COLLECTION to keep [his said] THE office open forty (40) hours each week and to attend therein for the transaction of business, by person or by deputy, on every day of the week, except Saturday, Sunday and legal holidays.

110-6.

All taxes shall be levied for the fiscal year from July 1 to June 30 and as the first day of January of such year as the date of finality. The County Commissioners shall fix the rate of county taxation for such year on or before the 30th day of June. All county taxes shall be due and payable on the first day of July and shall be overdue and in arrears on the first day of the succeeding October, after which interest at the rate of 1% per month shall be charged and collected. The [Treasurer] SUPERVISOR OF TAX COLLECTION shall charge interest on the tax bills for county purposes regularly in the manner aforesaid and shall note the same upon the [Treasurer's] COUNTY'S books and upon the receipt given for taxes so paid.

[110-8.

It shall be the duty of the Clerk of said County Commissioners, within ten (10) days after the annual tax levy shall have been made, to deliver to the Treasurer a fair copy of the assessment lists of said county, showing the aggregate assessment of every person, corporate institution or set of persons as the same then appears on the assessment books of said county, with the names of said owners arranged according to election districts and alphabetically for each district, and also to deliver to said Treasurer a certified copy of the order or resolution of said Commissioners making such tax levy.]

110-10.

A. The [Treasurer] SUPERVISOR OF TAX COLLECTION shall, at the close of each month, deposit, in a bank to be designated by the Comptroller of the Treasury of Maryland, all state taxes and money due the state which may have come into the custody of the [Treasurer] DIRECTOR OF FINANCE during the month to the credit of the Comptroller of the State Treasury, and shall receive therefor from the bank a certificate of deposit, which the [Treasurer] SUPERVISOR OF TAX COLLECTION shall immediately forward to the Comptroller, showing the amount placed to the Comptroller's credit. The [Treasurer] SUPERVISOR OF TAX COLLECTION shall deposit TO THE CREDIT OF GARRETT COUNTY all money in the custody of the [Treasurer] SUPERVISOR OF TAX COLLECTION that is received for county taxes and dues each day