

Subtitle 1. County Treasurer

2-101. County Treasurer; bond for taxes.

(a) County Treasurer. Upon taking office, the County Treasurer shall give bond to the State of Maryland in the penalty of \$100,000, either with some bonding or trust company doing business in the State of Maryland and authorized by the laws of Maryland to act as surety on official bonds, or with individuals as sureties on the bonds. The bonds shall be approved by the County Commissioners with the condition that "if the above bounden.....shall well and faithfully execute his office, and shall account for and pay to the County Commissioners the money received by him for or on account of taxes placed in his hands for collection, or for which he is answerable, when and at the times required by law, then this obligation shall be void; otherwise it shall remain in full force and virtue in law".

(b) Maryland bond. The County Treasurer also shall give a separate bond to the State of Maryland in a penalty to be fixed in accordance with the provisions of [Article 81, 52 of the Annotated Code] § 4-102 OF THE TAX-PROPERTY ARTICLE. (P.L.L., 1930, Art. 22, sec. 803; 1957 Code, sec. 697. 1902, ch. 8; 1927, ch. 204; 1931, ch. 338; 1933, ch. 555, sec. 803; 1970 ed. sec. 36-1; 1984, ch. 289)

2-102. Same; election, tenure.

(a) Election. A [county treasurer] COUNTY TREASURER shall be elected by the voters who shall hold office for 4 years from the first day of January following [his] THE election OF THE COUNTY TREASURER and until [his] A successor in office is duly elected and qualified.

(b) Removal. The [treasurer] COUNTY TREASURER shall be removed from office by the Governor for incompetency, wilful neglect of duty or misdemeanor in office, or conviction in a court of law.

(c) Vacancy. In case of a vacancy in the office, the Governor shall fill the vacancy as soon as practicable by appointment of some person having the requisite qualifications, who shall hold office for the remainder of the term and who shall be subject to removal for the same causes set forth in this section.

(d) Age; residency. The County Treasurer shall be at least 25 years old and a resident of Washington County at least 5 years immediately preceding the election or appointment. (P.L.L., 1930, Art. 22, sec. 804; 1957 Code, sec. 698. 1914, ch. 130; 1918, ch. 345; 1933, ch. 555, sec. 804; 1941, ch. 402; 1943, ch. 470; 1947, ch. 904; 1959, ch. 209; 1970 ed. sec. 36-2; 1984, ch. 289)

2-103. Collection of taxes.

(a) Collector of taxes. The County Treasurer is the Collector of all State and [County] COUNTY taxes and shall perform and fulfill all the duties and functions and be subject to all the obligations, requirements, and limitations that are defined, imposed, or required by any law upon the Collector for Washington County, for the collection of State and [County] COUNTY taxes.