

(b) Remedies available. All rights, remedies and actions provided for the collection of taxes by any law are available to the County Treasurer for the purpose of enforcing payment of State and [County] COUNTY taxes. (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. 36-2A; 1984, ch. 289)

2-104. Same; bank deposits.

(a) Deposit of funds. The County Treasurer promptly shall deposit all money received by [him] THE COUNTY TREASURER and collected in some bank or banking institution in Hagerstown. The place of deposit shall be approved by the County Commissioners.

(b) Depository selection. In approving the place of deposit the Commissioners shall prefer the bank or banking institution which agrees to pay the highest rate of interest on daily balances of deposits. If 2 or more banks or banking institutions agree to pay the same rate of interest on deposits and the rate of interest is the highest rate of interest offered by a bank or banking institution as required, the Commissioners may prefer one of the banks or banking institutions offering the highest rate of interest and approve it.

(c) Bond. The County Commissioners may require the bank or banking institution in which the deposits are placed to give bond or deposit securities, to be approved by the County Commissioners, for the faithful performance of its trust. (P.L.L., 1930, Art. 22, sec. 805; 1957 Code, sec. 701. 1914, ch. 319; 1933, ch. 555; 1970 ed. sec. 36-3; 1984, ch. 289)

2-105. Collection of taxes by banks and others.

(a) Authorization of Treasurer; bond. The County Commissioners may authorize the County Treasurer to arrange with commercial banks and savings and loan associations to collect State and [County] COUNTY real estate and personal property taxes on behalf of the Treasurer. The County Commissioners may require that a responsible official of a commercial bank or a savings and loan association, which arranges to collect taxes under this section, give bond in amount and form provided by the County Commissioners.

(b) Conditions and restrictions. Arrangements with commercial banks and savings and loan associations to collect taxes under this section shall be subject to any additional conditions and restrictions which the County Treasurer considers appropriate, including accounting, issuance of receipts, remittance, and commissions.

(c) Payment of taxes. Upon the payment of any State or [County] COUNTY real estate or personal property taxes to a commercial bank or a savings and loan association authorized under this section to accept taxes, the taxes owing to the State or [County] COUNTY are paid. (1970 ed. sec. 36-19A; 1977, ch. 836; 1984, ch. 289; 1988, ch. 170)

Subtitle 2. Auditor

2-201. Auditor's appointment: tenure.

On June 1 of each year, the County Commissioners shall appoint a certified public