

CHAPTER 97**(House Bill 843)**

AN ACT concerning

Garrett County - Office of Treasurer, County Finances, and Property Tax Procedures

FOR the purpose of repealing from the Public Local Laws of Garrett County miscellaneous provisions pertaining to property assessors, property tax collection, property tax sales, property tax exemptions, taxes on motor vehicles, the Office of County Treasurer, and county finances that are either obsolete, unnecessary in light of other provisions of law, or inconsistent with current practice; modifying provisions governing the handling of specified State and county revenues; making stylistic changes; and generally relating to the repeal and modification of various provisions in the Public Local Laws of Garrett County concerning public finances.

BY repealing

The Public Local Laws of Garrett County

Section 20-8, 20-10, 110-9, 110-11, 110-19, 110-23, 110-24, and 110-25

Article 12 - Public Local Laws of Maryland

(1985 Edition and December 1997 Supplement, as amended)

BY repealing and reenacting, with amendments,

The Public Local Laws of Garrett County

Section 110-6, 110-7, and 110-10

Article 12 - Public Local Laws of Maryland

(1985 Edition and December 1997 Supplement, as amended)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section(s) 20-8, 20-10, 110-9, 110-11, 110-19, 110-23, 110-24, and 110-25 of Article 12 - Garrett County of the Code of Public Local Laws of Maryland be repealed.

SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

Article 12 - Garrett County

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 [one-half of one percent (1/2 of 1%)] 1% per month shall be charged and collected. The Treasurer shall charge interest on the tax bills for county purposes