

SENATE BILL 154

L2

3lr1341

By: **Senator Mathias**

Introduced and read first time: January 17, 2013

Assigned to: Budget and Taxation

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: February 11, 2013

CHAPTER _____

1 AN ACT concerning

2 **Somerset County – County Treasurer – Abolishment and Transfer of**
3 **Functions to the County Supervisor of Tax Collection**

4 FOR the purpose of abolishing the elected position of County Treasurer of Somerset
5 County; transferring the duties and functions of the office of County Treasurer
6 to the County Supervisor of Tax Collection, who shall work under the direction
7 of the County Finance Director; repealing provisions related to the appointment
8 and salary of the deputy treasurer of Somerset County; providing that the
9 Supervisor of Tax Collection is subject to dismissal from office by the County
10 Commissioners of Somerset County under certain circumstances and discipline
11 or dismissal for a violation of certain rules and regulations; repealing provisions
12 related to the removal of the County Treasurer; requiring the County
13 Commissioners to provide an office for the Supervisor of Tax Collection to be
14 open during certain hours on certain days of the week; requiring the Supervisor
15 of Tax Collection to execute certain bonds for certain purposes to be paid for by
16 the County Commissioners; providing for the appointment of Supervisors of Tax
17 Collection in the event that a Supervisor of Tax Collection fails to execute a
18 certain bond on or before a certain day; repealing provisions relating to a
19 vacancy in the office of County Treasurer; repealing certain provisions relating
20 to the documents of the County Treasurer's office; repealing provisions relating
21 to the successor of the County Treasurer; providing that this Act does not apply
22 to the salary or compensation of the incumbent County Treasurer; and
23 generally relating to the abolishment of the elected position of County Treasurer
24 of Somerset County and the transfer of the duties and functions of the office of
25 County Treasurer to the County Supervisor of Tax Collection.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 BY repealing

2 The Public Local Laws of Somerset County
3 Section 7–101 through 7–103, 7–108, 7–111, and 7–113
4 Article 20 – Public Local Laws of Maryland
5 (2003 Edition and 2009 Supplement, as amended)

6 BY adding to

7 The Public Local Laws of Somerset County
8 Section 7–101 and 7–102
9 Article 20 – Public Local Laws of Maryland
10 (2003 Edition and 2009 Supplement, as amended)

11 BY repealing and reenacting, with amendments,

12 The Public Local Laws of Somerset County
13 Section 7–104 through 7–107, 7–109, 7–110, 7–112, 7–114 through
14 7–118, 7–202 through 7–205, 7–302, and 9–103
15 Article 20 – Public Local Laws of Maryland
16 (2003 Edition and 2009 Supplement, as amended)

17 BY repealing and reenacting, with amendments,

18 Article 2B – Alcoholic Beverages
19 Section 10–202(p)
20 Annotated Code of Maryland
21 (2011 Replacement Volume and 2012 Supplement)

22 BY repealing

23 ~~Article 25 – County Commissioners~~
24 ~~Section 51(r)~~
25 ~~Annotated Code of Maryland~~
26 ~~(2011 Replacement Volume and 2012 Supplement)~~
27 Article – Local Government
28 Section 16–204
29 Annotated Code of Maryland
30 (As enacted by Chapter (H.B. 472) of the Acts of the General Assembly of
31 2013)

32 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
33 MARYLAND, That the Laws of Maryland read as follows:

34 **Article 20 – Somerset County**

35 [7–101.

36 (a) There is a County Treasurer in Somerset County, who shall be elected for
37 a 4–year term in accordance with the provisions of Article XVII of the Constitution of
38 Maryland.

1 (b) The County Treasurer shall qualify on the first Tuesday in January after
2 the election and hold office until a successor is duly elected and qualified.]

3 **7-101.**

4 (A) NOTWITHSTANDING ANY OTHER LAW, THE DUTIES AND FUNCTIONS
5 OF THE OFFICE OF COUNTY TREASURER ARE TRANSFERRED TO THE COUNTY
6 SUPERVISOR OF TAX COLLECTION, WHO SHALL WORK UNDER THE DIRECTION
7 OF THE FINANCE DIRECTOR.

8 (B) THE COUNTY COMMISSIONERS SHALL APPOINT A SUPERVISOR OF
9 TAX COLLECTION, WHO SHALL WORK WITH THE TAX COLLECTION OFFICE AS
10 PART OF THE FINANCE DEPARTMENT UNDER THE DIRECTION OF THE FINANCE
11 DIRECTOR.

12 [7-102.

13 (a) The Treasurer shall appoint a deputy and specify the deputy's duties. The
14 Treasurer is responsible for the official conduct of the deputy treasurer, and the
15 deputy shall act for the Treasurer during the Treasurer's absence.

16 (b) The deputy's annual salary shall be set by the County Commissioners.]

17 **7-102.**

18 **THE SUPERVISOR OF TAX COLLECTION SHALL BE SUBJECT TO:**

19 (1) DISMISSAL FROM OFFICE AT ALL TIMES BY THE COUNTY
20 COMMISSIONERS FOR WILLFUL NEGLECT OF DUTY, MISDEMEANOR, OR
21 MALFEASANCE IN OFFICE; AND

22 (2) DISCIPLINE OR DISMISSAL FOR A VIOLATION OF THE RULES
23 AND REGULATIONS AS PROVIDED IN THE SOMERSET COUNTY EMPLOYEES
24 HANDBOOK OF GOVERNING RULES AND REGULATIONS.

25 [7-103.

26 The County Treasurer may be removed from office by the Judges of the Circuit
27 Court of Somerset County upon conviction for willful neglect of duty, misdemeanor, or
28 malfeasance in office. The conviction shall be based upon presentment and indictment
29 by the Grand Jury of Somerset County.]

30 [7-104.] **7-103.**

1 (a) The County Commissioners shall provide an office for the [Treasurer]
2 **SUPERVISOR OF TAX COLLECTION** for the transaction of official business.

3 (b) The [Treasurer's] **TAX COLLECTION** office shall be open between 8:30
4 a.m. and 4:30 p.m. weekdays. It shall be closed on Saturdays, Sundays, and State
5 holidays.

6 **[7-105.] 7-104.**

7 (a) The [Treasurer] **SUPERVISOR OF TAX COLLECTION** shall receive and
8 collect all State and County taxes and all other money due to the County.

9 (b) The [Treasurer] **SUPERVISOR OF TAX COLLECTION** has full power to
10 enforce the payment of taxes by sale or otherwise and to convey title to any real or
11 personal property sold by the [Treasurer] **SUPERVISOR OF TAX COLLECTION** for
12 the payment of State and County taxes in the manner prescribed by this title.

13 **[7-106.] 7-105.**

14 (a) [Before entering upon the duties of the office, the Treasurer shall take an
15 oath before the Clerk of the Circuit Court for Somerset County that he faithfully will
16 perform the duties of the office.

17 (b) (1) The [Treasurer] **SUPERVISOR OF TAX COLLECTION** shall
18 execute two bonds, each in the amount of \$150,000, as follows:

19 (i) (1) To the State of Maryland; and

20 (ii) (2) To Somerset County.

21 (2) (B) (1) The bonds shall be executed for the faithful
22 performance of the [Treasurer's] **SUPERVISOR OF TAX COLLECTION'S** duties as
23 [Treasurer] **COUNTY TAX COLLECTOR**. The bonds shall be conditioned that the
24 [Treasurer] **SUPERVISOR OF TAX COLLECTION** will well and truly account and be
25 liable for any and all money coming into his possession as [Treasurer and] **TAX**
26 collector, for which the [Treasurer] **SUPERVISOR OF TAX COLLECTION** is
27 answerable by law.

28 (2) The bonds shall be secured by a fidelity or security company
29 qualified to act as surety or guarantor under the laws of Maryland.

30 (3) [They] **THE BONDS** shall be recorded in the office of the Clerk of
31 the Circuit Court for the County and the premium on the bonds shall be paid by the
32 County Commissioners.

1 [7-107.] **7-106.**

2 (A) Upon failure of [any Treasurer] **THE SUPERVISOR OF TAX**
3 **COLLECTION** to execute the bond required on or before the day on which the
4 [Treasurer] **SUPERVISOR OF TAX COLLECTION** is to enter on the duties of the
5 office, the County Commissioners shall appoint [some qualified] **A COMPETENT**
6 **PERSON WHO IS A** voter of Somerset County as [Treasurer and collector]
7 **SUPERVISOR OF TAX COLLECTION** during that term in the place of the one who
8 failed to qualify.

9 (B) In case of the new [Treasurer's] **SUPERVISOR OF TAX COLLECTION'S**
10 failure to qualify within 30 days, the County Commissioners shall appoint another
11 **COMPETENT** person, **IN** 30 days' intervals, until a [Treasurer] **SUPERVISOR OF TAX**
12 **COLLECTION** is duly qualified.

13 (C) **EACH SUPERVISOR OF TAX COLLECTION SHALL BE SUBJECT TO**
14 **THE PROVISIONS OF THIS TITLE.**

15 [7-108.

16 Within 30 days after a vacancy occurs in the office of Treasurer, the County
17 Commissioners shall appoint a Treasurer and collector for the unexpired term who
18 shall take the oath, give the bond, and perform all the duties of the office prescribed by
19 law.]

20 [7-109.] **7-107.**

21 The [County Treasurer] **SUPERVISOR OF TAX COLLECTION** or the Clerk to
22 the County Commissioners may administer an oath or affirmation to any account to
23 any person who presents a claim against Somerset County, without charge for the
24 oath or affirmation.

25 [7-110.] **7-108.**

26 (A) The [Treasurer] **SUPERVISOR OF TAX COLLECTION** shall keep a full
27 and fair cash account, showing all sums of money received by him, so as to indicate the
28 source from which the money was received.

29 (B) The account shall show the money paid out by him either to the County
30 Commissioners or to the State Treasurer.

31 [7-111.

32 All books, documents, and papers pertaining to the County Treasurer's office
33 are the property and records of Somerset County, and shall be kept in the

1 County–designated office for the County Treasurer. At any time, the County
2 Commissioners, the Grand Jury of Somerset County, or any County taxpayer may
3 examine them. All books, documents and papers, accounts, credits, and deposits
4 belonging to the Treasurer’s office or in the custody of the Treasurer shall be
5 transferred to his successor in office when that successor is duly elected and qualified.]

6 [7–112.] 7–109.

7 (a) (1) The [Treasurer] SUPERVISOR OF TAX COLLECTION shall
8 deposit in the manner required by this title all County taxes and all money due the
9 County which the [Treasurer] SUPERVISOR OF TAX COLLECTION has collected.

10 (2) When the County taxes for any year have been collected in full, the
11 [Treasurer] SUPERVISOR OF TAX COLLECTION shall deliver to the County
12 Commissioners a statement of deposits that show the collections in full.

13 (b) The [Treasurer] SUPERVISOR OF TAX COLLECTION shall pay into the
14 Treasury of the State of Maryland, according to law, all the State taxes levied and
15 collected in the County.

16 (c) (1) The [Treasurer] SUPERVISOR OF TAX COLLECTION shall be
17 allowed 2 years from the date of each levy placed in his hands for collection to
18 complete that collection and to make his final settlement with the County
19 Commissioners and with the Treasurer of Maryland.

20 (2) Immediately after the expiration of the 2 years the County
21 Commissioners shall bring suit on the bond of the [Treasurer] SUPERVISOR OF TAX
22 COLLECTION for all County taxes in his hands uncollected or unaccounted for to the
23 County Commissioners.

24 [7–113.

25 The County Commissioners, at any time after the expiration of the term of any
26 County Treasurer, or at the time of the final settlement for which provision is made in
27 this subtitle, may require the Treasurer to deliver over to the Treasurer’s successor in
28 office all collectible taxes due upon the levies with which the Treasurer was charged.
29 The Treasurer shall deliver over the notices, schedules, and other proceedings had for
30 the enforcement of payment of the taxes. In that case the successor, or newly elected
31 or qualified Treasurer, upon the delivery to him of the bills for the taxes, shall enforce
32 the payment of the taxes in the same manner as his predecessor could have done. The
33 Treasurer has all the power and authority in law with which his predecessor was
34 clothed for the purpose. In that case the bond of the newly elected or succeeding
35 Treasurer is responsible for the proper collection and distribution of the taxes, and the
36 bond of the preceding Treasurer shall be held responsible for whatever taxes remain
37 uncollected from the preceding Treasurer’s fault or negligence.]

1 [7-114.] 7-110.

2 If the bond of [any Treasurer] **THE SUPERVISOR OF TAX COLLECTION**
3 becomes liable to Somerset County or to the State of Maryland for any unpaid or
4 uncollected taxes, the sureties on the bond may enforce the payment of the taxes in
5 the manner as the [Treasurer] **SUPERVISOR OF TAX COLLECTION** could have done.

6 [7-115.] 7-111.

7 (A) The [Treasurer] **SUPERVISOR OF TAX COLLECTION** or his designee
8 shall be present and available in the [office of the Treasurer] **TAX COLLECTION**
9 **OFFICE** during regular office hours to collect taxes.

10 (B) The [Treasurer] **SUPERVISOR OF TAX COLLECTION** may collect taxes
11 at other locations within Somerset County after giving a 2-week public notice in local
12 newspapers of the time and place of the temporary collection points.

13 [7-116.] 7-112.

14 (a) Upon request and payment of a fee of 50 cents, the [Treasurer]
15 **SUPERVISOR OF TAX COLLECTION** shall issue a certified statement, over his
16 signature, of all taxes assessed since the first day of January, 1908, that are due and
17 unpaid at the time of making the certificate and are a lien upon any particular piece of
18 real estate located in Somerset County and on any tax sale affecting that piece of
19 property since that date.

20 (b) (1) The certificate is a bar to the collection or recovery from any
21 purchaser of real estate after the issue of the certificate of any tax or assessment
22 omitted from the certificate and which is a lien on the real estate mentioned in it.

23 (2) The certificate does not affect the liability for the tax of the person
24 who owned the real estate at the time the tax was levied, or at any time after the levy
25 and before the issue of the certificate.

26 (c) The [Treasurer] **SUPERVISOR OF TAX COLLECTION** is responsible to
27 the County for any loss of taxes that arises from an error in the certificate.

28 [7-117.] 7-113.

29 (A) At least once in each year, the [Treasurer] **SUPERVISOR OF TAX**
30 **COLLECTION** shall correct the list of transfers on the tax books of the County in
31 accordance with the list furnished by the local office of the State Department of
32 Assessments and Taxation.

1 **(B)** This correction shall be made not more than 30 days before the time set
2 for the making of the annual levy.

3 [7-118.] **7-114.**

4 **(A)** The provisions of the Code of Public General Laws of Maryland that are
5 applicable to collectors of State and county taxes, except when they are repealed by or
6 inconsistent with the provisions of this subtitle, apply to the [County Treasurer]
7 **SUPERVISOR OF TAX COLLECTION.**

8 **(B)** As to the power, rights, duties, and liabilities, both civil and criminal, and
9 those affecting the [Treasurer's] **SUPERVISOR OF TAX COLLECTION'S** bond or
10 bondsmen, the [County Treasurer] **SUPERVISOR OF TAX COLLECTION** is in all
11 respects in the same position as State and county collectors of taxes, except as
12 provided in this title.

13 7-202.

14 (a) Immediately after the levy, the County Commissioners shall give notice
15 of it by advertisement inserted once in a newspaper of general circulation.

16 (b) The [Treasurer] **SUPERVISOR OF TAX COLLECTION** shall prepare the
17 tax bills of each taxpayer and forward them by mail or deliver them to the person or
18 persons, or corporate institutions, or to the agent of the person or persons, or corporate
19 institutions to whom the property included in the tax bills is assessed, so far as their
20 residence or post office address may be ascertained by the [Treasurer] **SUPERVISOR**
21 **OF TAX COLLECTION.**

22 (c) The tax bills shall contain a notice to that effect that if the taxes are not
23 paid on or before the next January 1, with the interest due on them after October 1,
24 the taxes will be collected by process of law.

25 7-203.

26 (a) On October 1 following the levy, unpaid taxes are in arrears.

27 (b) The [Treasurer] **SUPERVISOR OF TAX COLLECTION** shall enforce the
28 payment of all taxes on real property that are unpaid on the following January 1 in
29 the manner provided in State law.

30 7-204.

31 (a) **(1)** At least once in each week the [Treasurer] **SUPERVISOR OF TAX**
32 **COLLECTION** shall deposit in a national or State bank in Somerset County all taxes
33 received or collected by the [Treasurer] **SUPERVISOR OF TAX COLLECTION** up to
34 the date of the deposit.

1 **(2)** The portion due the State shall be deposited to the [Treasurer's]
2 **SUPERVISOR OF TAX COLLECTION'S** credit as collector of State taxes, and the
3 portion due Somerset County shall be deposited to the credit of the County
4 Commissioners.

5 **(b)** Once a month, the [Treasurer] **SUPERVISOR OF TAX COLLECTION**
6 shall forward to the State Treasurer a check for the amount of State taxes to the State
7 Treasurer's credit in the bank.

8 **(c)** The [County Treasurer] **SUPERVISOR OF TAX COLLECTION** shall
9 receive from the bank a certificate of deposit for each deposit to the credit of the
10 County Commissioners, which the [County Treasurer] **SUPERVISOR OF TAX**
11 **COLLECTION** shall deliver to them at their next regular meeting, and for which they
12 shall give to the [County Treasurer] **SUPERVISOR OF TAX COLLECTION** a proper
13 receipt or voucher.

14 **(d)** Funds shall be drawn only from the bank upon the check of the President
15 of the County Commissioners, countersigned by the [Treasurer] **SUPERVISOR OF**
16 **TAX COLLECTION:**

17 **(1)** In payment of debts and accounts due by Somerset County, duly
18 approved and passed by the County Commissioners and ordered by them to be paid; or

19 **(2)** For the investment of excess County funds.

20 **(e)** County funds may not be invested for terms that would cause a shortage
21 of cash flow.

22 **(f)** Excess funds may be invested by the [Treasurer] **SUPERVISOR OF TAX**
23 **COLLECTION** in:

24 **(1)** Treasury bills;

25 **(2)** The local government investment pool established in Article 95, §
26 22G of the Code; and

27 **(3)** State and national banks.

28 **(g)** The [Treasurer] **SUPERVISOR OF TAX COLLECTION** shall maintain
29 evidence that all invested funds are protected from any losses, through collateralized
30 securities, FDIC insured accounts, or the full faith and credit of the federal
31 government.

32 7-205.

1 (a) All claims for erroneous, insolvent, or uncollectible tax bills for which the
2 **[Treasurer] SUPERVISOR OF TAX COLLECTION** claims a credit shall be presented to
3 the County Commissioners before or at the time specified for the final settlement.

4 (b) The County Commissioners may not allow credit for erroneous, insolvent,
5 or uncollectible taxes, unless satisfactory proof is produced under oath that they
6 cannot be collected.

7 7-302.

8 (a) Whenever it is necessary to enforce the payment of taxes by a sale of
9 personal property, the **[Treasurer] SUPERVISOR OF TAX COLLECTION** shall make
10 out a bill for the taxes in the usual form, with an order at the bottom of the bill
11 directing the County Sheriff to levy upon the personal property of the delinquent and
12 to sell it to satisfy and pay the taxes that are due.

13 (b) The Sheriff, upon receiving the tax bill and order, shall levy upon and sell
14 the personal property of the delinquent in the same manner and upon the same notice.

15 (c) The Sheriff is entitled to the same fees as if the Sheriff were proceeding
16 under an execution from a judge of the District Court.

17 (d) Immediately after the sale, the Sheriff shall pay over to the **[Treasurer]**
18 **SUPERVISOR OF TAX COLLECTION** the amount due on the tax bill, and any surplus
19 which remains after the payment of the taxes, interest, and cost shall be paid by the
20 Sheriff to the delinquent taxpayer.

21 (e) The Sheriff's bond is liable for all of the tax bills that are placed in the
22 Sheriff's hands by the **[Treasurer] SUPERVISOR OF TAX COLLECTION** to the same
23 extent and in the same manner that the bond is liable for execution claims issued to
24 him.

25 9-103.

26 (a) At the time of making their annual levy, the County Commissioners shall
27 levy an amount annually that is necessary:

28 (1) For building, repairing, reconstruction, maintenance, and
29 regulation of the use of the public roads, bridges, drains, water courses, public
30 landings, culverts, and curbs and gutters along them in Somerset County, and

31 (2) For the purchase and maintenance of equipment and for the
32 purchase or rental of land or buildings to be used for that purpose.

33 (b) The money levied shall be designated "For construction, reconstruction,
34 and maintenance of County roads, bridges, drains, water courses, public landings,
35 culverts, curbs, and gutters and purchasing and renting of equipment, land, and

1 buildings in connection with them”. The money may not be earmarked by the County
 2 Commissioners for specific purposes; all authority to earmark is vested in the County
 3 Roads Board.

4 (c) All levied and received money shall be deposited by the [County
 5 Treasurer] **SUPERVISOR OF TAX COLLECTION** in a special fund for that purpose
 6 and paid out of that fund by the [County Treasurer] **SUPERVISOR OF TAX**
 7 **COLLECTION** on requisition of the County Roads Board. Any unexpected surplus
 8 remaining in this account at the end of any year may be carried over and used by the
 9 County Roads Board in future years to carry out the purposes of this title or may be
 10 used on account of the costs of the succeeding year’s roads program.

11 (d) Title to land, buildings, or equipment purchased by the County
 12 Commissioners or by the County Roads Board remains in the County Commissioners.

13 **Article 2B – Alcoholic Beverages**

14 10–202.

15 (p) In Somerset County:

16 (1) Notice of each application for a license shall be published once a
 17 week for 2 consecutive weeks in at least one newspaper published in the municipal
 18 corporation or unincorporated area in which, or nearest to which, the applicant’s
 19 proposed place of business is to be located;

20 (2) The applicant for the license shall pay the Board of License
 21 Commissioners a fee of \$350 to cover the costs of the advertising required by
 22 paragraph (1) of this subsection and the costs of processing the application; and

23 (3) After the Board of License Commissioners has approved the
 24 application for a license, the County [Treasurer] **SUPERVISOR OF TAX COLLECTION**
 25 shall issue the license on payment of the fee required for the license and the fee
 26 required by [paragraph (1)] **ITEM (2)** of this subsection.

27 ~~Article 25 – County Commissioners~~

28 ~~51.~~

29 ~~[(e) The annual salary of the County Treasurer of Somerset County is~~
 30 ~~\$60,000.]~~

31 Article – Local Government

32 [16–204.

1 The annual salary of the County Treasurer of Somerset County is \$60,000.]

2 SECTION 2. AND BE IT FURTHER ENACTED, That, nothing in this Act
3 affects the term of office of the incumbent County Treasurer of Somerset County. The
4 individual who is serving as County Treasurer on the effective date of this Act shall
5 remain County Treasurer for the balance of the term to which elected unless the
6 County Treasurer dies, resigns, or is removed under provisions of law before the
7 expiration of the term.

8 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect
9 October 1, 2013.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.