

Board of County Commissioners for expenses incurred during said month or previous thereto, and not heretofore filed, specifying therein each particular item of expenses, and for what and to whom payable, and to cause the same to be published in at least two newspapers published in Cecil County at least ten days before passing upon or paying said claims, in order that any taxpayer of said county, who may desire to do so may have an opportunity to object or protest against the payment of any of such claim or claims before the same are paid. Any taxpayer desiring to object to the payment of any such claim or claims must file a protest in writing with the said Board of County Commissioners before the expiration of said ten days, specifying the claim or claims objected to, together with the reason for said objection, and upon the filing of said objection, it shall be the duty of said Board of County Commissioners to set the same down for hearing and to notify all the parties interested therein of the time and place where the same shall be heard, before said claims shall be acted upon or passed and approved, and if at such hearing it shall, in the judgment of said board, be made to appear that any claim or claims objected to, or any part thereof is not correct or just and bona fide, it shall be the duty of said board to reject and refuse to pay the same, or any part thereof, so found to be incorrect.\*

#### BOARD OF ESTIMATES.

1918, ch. 141, sec. 1.

**142.** The Board of County Commissioners of Cecil County shall annually on or before the 1st day of July, in each and every year, beginning with the 1st day of July, A. D. 1918, levy upon the taxable property of Cecil County, the State and county taxes, to be due and collectible in the manner and at the time or times as is now provided by law, the State taxes for the purpose of paying the taxes due unto the State of Maryland, and the county taxes for the purpose of paying and defraying the expenses, charges, obligations and expenditures to be created as hereinafter set forth, incident to and necessary for the conduct of the affairs of the county, and the operation and maintenance of its government.

1918, ch. 141, sec. 2.

**143.** The fiscal year of Cecil County, for the purposes of this Act, shall begin on the 1st day of July of each and every calendar year, and end and expire on the 30th day of the ensuing June, the first fiscal year to begin on the 1st day of July, A. D. 1918.

1918, ch. 141, sec. 3.

**144.** During the month of June of each and every year, beginning with the month of June, 1918, the Board of County Commissioners of Cecil County, in addition to their functions as such body as now fixed by law, shall be, and it is hereby constituted "The Board of Estimates

\*Sec. 2, ch. 385, 1924, repealed all laws inconsistent therewith.