vacancy until the next general election, and if the term of the Commissioner or Commissioners on account of whose death, resignation or incapacity the office has become vacant, be not then completed, a Commissioner shall be elected to serve for the unexpired term caused by the said vacancy.

1904, ch. 252, sec. 105C. 1916, ch. 429, sec. 105-3.

146. The powers and duties of the said County Commissioners shall be such as are now and may hereafter be prescribed by law.

BOARD OF ESTIMATES.

1916. ch. 27, sec. 105A.

147. The Board of County Commissioners of Dorchester County, shall annually on or before the 1st day of May, in each and every year, beginning with the 1st day of May, A. D. 1916, levy upon the taxable property of Dorchester 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.

1916, ch. 27, sec. 105B.

148. The fiscal year of Dorchester County, for the purposes of this Act, shall begin on the 1st day of May, of each and every calendar year, and end and expire on the 30th day of the ensuing April, the first fiscal year to begin on the 1st day of May, A. D. 1916.

1916, ch. 27, sec. 105C.

149. During the month of April of each and every year, beginning with the month of April, 1916, the Board of County Commissioners of Dorchester 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 for Dorchester County," and the secretary or clerk to the said Board of County Commissioners, which is now provided by law, shall also act as secretary to the said Board of Estimates; and during the said month of April, of each and every year, it shall be the duty of the said Board of Estimates, and it shall make a correct, thorough and complete list or schedule of all the resources or sources of revenue from which any income to the county will accrue or be derived during the ensuing fiscal year, which schedule they or a majority of the said board shall sign and their signatures thereto shall be attested by their secretary and the members of the said board signing the said schedule shall make affidavit as to its correctness and that it contains all of the sources of revenue of the county, upon which the said board shall file the said schedule with the

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