

taxpayers of Queen Anne's county, they shall summon such persons as may be by them deemed necessary, or be named to them, requiring them to produce any paper, voucher or book in their possession relating to the receipt or disbursement of the public money of Queen Anne's county, and shall have the power and authority to administer oaths and affirmations to the person so summoned before them, and shall require them to answer under oath all such questions as shall be propounded to them by any member of the said committee touching the accounts, vouchers, books and papers of any of the said boards or officers; and in case any person, after being summoned to appear before said committee, shall refuse or neglect to attend in accordance with the requirements of said summons, or shall refuse or neglect to produce any voucher, books or paper required by said summons to be produced, or shall refuse to be sworn or affirmed, or being sworn or affirmed, shall refuse to answer, the person so refusing to appear, or neglecting to produce any vouchers, books or papers, or refusing to be sworn or affirmed, or refusing to answer, shall be deemed guilty of a misdemeanor, and upon conviction thereof before any Court of competent jurisdiction, shall, in case of a private citizen, be fined not exceeding one hundred dollars for each and every refusal to appear, or to produce any vouchers, books or papers or to answer or be sworn or affirmed, and shall stand committed until the fines and costs are paid, and in the case of any of the members of any of the said boards and officers, be fined not exceeding five hundred dollars or be confined in the county jail for a period of not more than six months, or be both fined and imprisoned, at the discretion of the Court, and if fined only, shall stand committed until the fines and costs are paid; the fines to be paid to the county treasurer for the benefit of the county.

1912, ch. 504, sec. 4.

28. The members of said auditing committee shall be allowed for their services in auditing the accounts of the boards and officers named in this act the sum of one hundred and fifty dollars each, together with such expenses not to exceed in the aggregate the sum of one hundred dollars in any one year, for printing, stationery and the incidental expenses as any one of the judges of the Circuit Court for Queen Anne's County may deem proper to be paid, together with the costs, if any, of summoning witnesses or of witness fees to be paid by the County Commissioners of Queen Anne's County.

1912, ch. 504, sec. 5.

29. The County Commissioners of Queen Anne's County and the Treasurer of Queen Anne's county are hereby directed and required, immediately upon the close of business on the last day of May of each year, to proceed to balance their books and accounts and to close their work for the year ending on said date, and to have the duties required of them by this section completed before the fifteenth day of June following.