

WHEN THE REVENUE FOR THE ESTIMATE SHALL HAVE BEEN RECEIVED, IT SHALL BE CREDITED TO THE CONTINGENT FUND.

34-11. CONSIDERATION OF ESTIMATES.

THE SAID BOARD OF ESTIMATES, AFTER RECEIVING ALL OF THE ESTIMATES IN THE MANNER HEREINBEFORE PROVIDED FOR, TOGETHER WITH SUCH ESTIMATES AS IT SHALL ITSELF MAKE, BEFORE DETERMINING THE AGGREGATE OF ESTIMATES IT SHALL CAREFULLY CONSIDER EACH ESTIMATE, AND SO FIX THE AMOUNT OF THE SAME THAT IT SHALL BE WHAT IS REASONABLE AND PROPER, AND THAT IT SHALL, IN MAKING AND FIXING THE ESTIMATES, DO SO WITH A VIEW TO ECONOMY AND EFFICIENCY.

34-12. AUDITING BOOKS OF COUNTY OFFICES.

A. THE BOARD OF COUNTY COMMISSIONERS SHALL HAVE THE BOOKS OF THE COUNTY TREASURER AND CLERK TO THE BOARD OF COUNTY COMMISSIONERS AUDITED BY A WELL-KNOWN AND APPROVED FIRM OF CERTIFIED PUBLIC ACCOUNTANTS.

B. THE BOARD OF COUNTY COMMISSIONERS SHALL CAUSE THE AUDIT TO BE MADE AT THE END OF EACH FISCAL YEAR AND THE REPORT THEREON SHALL BE FILED IN THE OFFICE OF THE BOARD OF COUNTY COMMISSIONERS WITHIN SIX (6) MONTHS AFTER THE CLOSE OF THE FISCAL YEAR.

C. THE BOARD OF COUNTY COMMISSIONERS SHALL KEEP THE AUDIT REPORT AVAILABLE FOR INSPECTION BY THE GENERAL PUBLIC DURING REGULAR BUSINESS HOURS FOR A REASONABLE LENGTH OF TIME.

34-13. COLLECTION OF TAXES.

A. ON AND AFTER THE FIRST DAY OF OCTOBER IN EACH AND EVERY YEAR TAXES SHALL BE DEEMED IN ARREARS, AND UPON ALL TAXES REMAINING UNPAID AFTER THE DATE INTEREST SHALL BE CHARGED AND COLLECTED FROM THE SAID FIRST DAY OF OCTOBER UNTIL SAID TAXES ARE PAID, AND IMMEDIATELY AFTER THE FIRST DAY OF OCTOBER THE TREASURER SHALL CAUSE NOTICE TO BE GIVEN TO EACH DELINQUENT, SHOWING THE AMOUNT OF HIS ASSESSMENT, THE TAXES DUE THEREON, AND THE CHARGES THAT HAVE BEEN ADDED, AND WARNING SAID DELINQUENT THAT UNLESS SETTLEMENT IN FULL BE MADE BEFORE THE FIRST DAY OF APRIL ENSUING, THE PROPERTY SO ASSESSED AND TAXES WILL BE LEVIED ON, ADVERTISED AND SOLD ACCORDING TO THE PROVISIONS OF THE ANNOTATED CODE OF MARYLAND.

B. HE SHALL ALSO, IMMEDIATELY AFTER THE LEVY IS MADE, MAKE OUT THE BILL OF EACH TAXPAYER AND UPON APPLICATION