

and papers of the said County Commissioners, County Treasurer, County Board of Education, County Roads Board and Sheriff, and to examine upon oath administered by him, any County Commissioner, County Treasurer, any member of the County Board of Education, County Roads Board or Sheriff, on any matter touching the affairs of the said County Commissioners, County Treasurer, County Board of Education, County Roads Board or Sheriff, or to examine upon oath administered by him, any other person as a witness whom he may be advised has important information in regard to the conduct and acts of said County Commissioners, County Treasurer, County Board of Education, County Roads Board, Sheriff or either or any of them, in matters pertaining to their office. He shall have power to issue process compelling such witnesses to attend before him, which shall be directed to the Sheriff of Frederick County, and it shall be the duty of said Sheriff to serve such process promptly; and any Commissioner, County Treasurer, member of the County Board of Education, County Roads Board or Sheriff who shall refuse to allow an examination of all the books and accounts of their office, and any witness duly served with process, as aforesaid, who shall refuse to answer upon oath touching the conduct or acts of said County Commissioners, County Treasurer, County Board of Education, County Roads Board or Sheriff, or as to the books, accounts and papers of said office or offices, shall on indictment and conviction thereof be fined not less than one hundred nor more than five hundred dollars, in the discretion of the Court; provided, however, that the examination of all such books, accounts and papers shall be made in the office of the said County Commissioners, County Treasurer, County Board of Education, County Roads Board and Sheriff, respectively.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1941.

Approved April 15, 1941.

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## CHAPTER 42.

(House Bill 141)

AN ACT to repeal and re-enact, with amendments, Section 75 of Article 8 of the Code of Public Local Laws of Maryland (1930 Edition), title "Cecil County", sub-title "Cecil-ton", relating to the collection of town taxes.