

Maryland), title "Allegany County", sub-title "County Treasurer", relating to the duties and procedures of the Treasurer of Allegany County.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Sections 86, 87, 88, and 89 of the Code of Public Local Laws of Allegany County (1955 Edition, being Article 1 of the Code of Public Local Laws of Maryland), title "Allegany County", sub-title "County Treasurer", be and they are hereby repealed and re-enacted, with amendments, and all to read as follows:

86.

Said treasurer, before entering upon the duties of his office, shall execute a bond to the State of Maryland, with sureties to be approved by the County Commissioners, in the penalty of [one hundred thousand dollars (\$100,000),] *Fifty Thousand Dollars (\$50,000)*, conditioned for the true and faithful performance of the duties of the office of treasurer during the term for which he was elected or appointed, which bond shall be recorded in the office of the Clerk of the Circuit Court for said county, and a certified copy whereof shall be evidence in any of the Courts in this State; and in default of said treasurer executing said bond on or before the first day of April next after his election he shall forfeit his election; and the County Commissioners may thereupon proceed to fill the same by the appointment in his stead of a suitable person for the remainder of the term; and such appointee shall, before he enters upon the duty of his office, execute and deliver a bond of the tenor and in the like manner as hereinbefore directed.

87.

[It shall be the duty of the treasurer to keep books, to be supplied by the County Commissioners, in which shall be entered consecutively a fair and correct itemized account of all taxes, accounts and moneys collected or received by him, with the name of the person paying the same; and in a final column, headed "Result", the final disposition made of such item and the date of his report or account thereof made to said commissioners. He shall also keep a full and fair cash account, showing all sums of money received by him, so as to indicate the sources whence the same were derived, respectively, and showing all sums of money disbursed by him, so as to indicate the sources whence the same were applied, respectively. He shall also keep an account of all debts due to or due by said commissioners, and shall enter regularly on his books all accounts certified by the clerk of said commissioners to have been examined and passed by them. He shall open a separate account against each salaried officer, agent, or employee receiving his compensation from the county or disbursing money for the county, and against each creditor of the county and each debtor (other than for individual taxes), and against each appropriation or levy especially made for schools, road or other specific purposes.] *It shall be the duty of the Treasurer to keep books, to be supplied by the County Commissioners, in which shall be entered an itemized account of all monies collected or received by him, so as to indicate the sources whence the same were derived; and showing all sums of money disbursed by him, so as to indicate the disposition thereof. He shall also keep an account of all debts due to or due by said Commissioners and shall enter regularly on*