

amended by Chapter 663 of the Acts of 1959, said Sections 123A, 123B, and 123C having been added new by said Chapter, and said Section 124 having been repealed and new Section 124 having been enacted in lieu thereof by said Chapter, be and they are hereby repealed and re-enacted, with amendments; and Sections 125, 126 and 129 of said Code, be and they are hereby repealed, and all to read as follows:

121. The Board of County Commissioners of Cecil County shall annually on or before the 1st day of ~~July~~ *May*, in each and every year, beginning with the 1st day of ~~July~~ *May* A. D. ~~1918~~ *1962*, levy upon the taxable property of Cecil 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.

123. During the months of ~~May and June~~ *March and April* of each and every year, beginning with the month of ~~May, 1960~~ *March, 1962*, the Board of County Commissioners of Cecil County, AND THE COUNTY TREASURER OF CECIL 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 Cecil County", and the clerk to the said Board of County Commissioners, which is now provided by law, shall also act as secretary and clerk to the said Board of Estimates.

123A. Every county agency shall submit to the Board of Estimates of Cecil County on or before ~~May 1st~~ *March 1st* in each year a detailed and itemized estimate of the amounts to be required for the operation of such agency during the ensuing fiscal year, classified in such form and containing such other information as the Board of Estimates shall require from time to time. Such estimate shall be submitted under the oath of the official in charge of such agency that such estimate and the matters and facts contained therein are true and correct to the best of his knowledge, information, and belief. The term "county agency" shall include any office, department, board, bureau, agency, or institution receiving any appropriation from county funds, whether or not the officers thereof be elected or appointed or whether they be County or State officers. The Board of County Commissioners shall also submit a detailed and itemized estimate of the amounts for the operation of its office as well as for other expenditures to be made at the direction of said Board.

123B. (a) Before ~~June 1st~~ *May* *APRIL 1st* in each year, the Board of Estimates shall prepare a proposed budget, containing the following items:

(b) A fully itemized and detailed statement, in comparative form, of the aforesaid itemized amounts requested by each county agency, the amounts appropriated for the current fiscal year for each such agency, and the appropriation recommended for each such agency by the Board of Estimates for the ensuing year.

(c) A detailed statement showing all anticipated county receipts FROM ALL SOURCES, WHETHER THEY BE FEDERAL, STATE OR LOCAL RECEIPTS OF ANY NATURE WHATSOEVER,