ture of the same. He shall make a full and complete audit of the same and file such audit and accounts with a full report thereon with the county commissioners, which reports, audits and accounts shall always be open to inspection and examination by any citizen of the county who desires to examine the same.

[8-45. Examination by auditor to cover one-year period.

The auditor first appointed under the provisions of this article shall limit his investigations, audit, account and report to the period extending from the first day of January, 1938, to the first day of January, 1939, and shall make out and file his audit, account and report with the county commissioners on or before the first day of September, 1939. His successor shall, annually thereafter on or before the first day of June, make such examination and report and file the same with the county commissioners for the period of one year immediately following the period covered by his predecessor.]

SEC. 15. *And be it further enacted,* That Sections 86, 89(b), 90, 91 and 92 of the Code of Public Local Laws of Garrett County (1957 Edition, being Article 12 of the Code of Public Local Laws of Maryland), title "Garrett County," subtitle "County Treasurer," be and they are hereby repealed and re-enacted, with amendments, and all to read as follows:

86. Tax levy; discounts, interests.

All taxes shall be levied for the [calendar] *fiscal* year, *from July 1 to June 30,* and as of the first day of January of such year as the date of finality. The County Commissioners shall fix the rate of County taxation for such year on or before the [fifteenth day of January] *thirtieth day of June;* all County taxes shall be due and payable on the first day of [February of such calendar year] *July,* and shall be overdue and in arrears on the first day of the succeeding October; [; on all County taxes paid during the months of January and February, a discount of five per cent shall be allowed; on all County taxes paid during the months of March and April, a discount of four per cent shall be allowed; on all County taxes paid during the months of May and June, a discount of three per cent shall be allowed; and all taxes paid during the months of July, August, and September, the amount thereof, without discount or interest, shall be required, but upon all County taxes remaining unpaid after the 30th day of September], *after which* interest at the rate of one-half of one per cent per month shall be charged and collected. The treasurer shall [take the discount from and] charge interest on the tax bills for County purposes regularly in the manner aforesaid, and shall note the same upon his books and upon the receipt given for taxes so paid [; but the discount allowed on County taxes by this section shall not be made to any person or corporate institution unless the whole amount of State and County taxes due by such person or corporate institution for the current year be paid when the same is made.]

89. Order for payment of county funds; temporary borrowing power; records.

(b) If said County Treasurer shall not have sufficient funds on hand at any time during the months of [January and February]