

to levy a sufficient sum to pay the [said] salary of the Treasurer and the necessary expenses of the office as required by [this] law.

[90A. The treasurer shall assume the duties of his office on June 1, next following the date of his election, and his salary shall be payable from and after said date, and he shall hold his office for four years or until his successor shall have been elected and qualified. It shall be the duty of the county treasurer to finish the collection of all State and county taxes due and payable during his term of office, and whenever the term of office of the county treasurer expires before he shall have collected all said taxes, it shall be the duty of said county treasurer, and he is hereby empowered to proceed, at the time and in the manner now or hereafter provided by law, by advertisement and sale or otherwise, to complete the collection of all unpaid taxes due and payable during his term of office; provided, that he shall conclude all such proceedings within the period of twelve months from and after the date of the expiration of his said term of office. Said county treasurer shall receive during the three months next succeeding the expiration of his term of office the sum of one hundred dollars (\$100) per month for each of said three months and also shall receive a commission of five per cent (5%) on the proceeds of all sales conducted by him to enforce the payment of taxes which occur after the expiration of his said term, and he shall receive no other compensation for the services rendered by him after the expiration of his term of office.]

[90B. The County Commissioners of Calvert County are hereby authorized and empowered, in their discretion, to purchase any property which may be offered for sale to enforce the payment of taxes; provided they shall not bid a sum greater than approximately the amount of taxes in arrear upon said property, the interest and expenses of sale and cost, and to sell and convey or lease the same as they may determine to be for the best interest of the county.]

92. The treasurer shall account for and handle the detailed and itemized receipts and disbursements for all departments and agencies of the county [procurement] *government*. It shall be the duty of the treasurer to keep certain books to be supplied by the said Commissioners, in which shall be entered a full, fair and correct account of all matters relating to the duties of his office, he shall also keep a full and fair correct cash account showing all sums of money received by him so as to indicate the sources whence received and showing all sums of money disbursed by him so as to indicate the purposes to which applied; he shall report and exhibit to the said Commissioners once in every two months or oftener if required by said Commissioners, a full and particular statement and account of his receipts and disbursements from the time of his appointment or from the time of his last report as the case may be, and shall exhibit also his vouchers for his disbursements, which vouchers after cancellation shall be retained by said treasurer, but the statement shall be left with the Commissioners and filed in the office; and at the end of each fiscal year he shall prepare for submission to the County Commissioners the annual statement required to be published by Section 24 of Article 25 of the Annotated Code (1957 Edition, as amended from time to time.) All books, accounts and papers belonging to the treasurer's office shall be the property and records of Calvert County, and at all times shall be subject to the examination of the County