

(b) *Return.* After expiration of the period referred to in subsection (a), personal property shall be delivered to the person who satisfactorily establishes his right to its possession and gives a proper receipt therefor.

(c) *Sale.* At any time after personal property has been in the possession of the Department for a period of twelve months and its custody is no longer necessary for the purpose referred to in subsection (a), notice of the sale of such property may be given by registered or certified mail to those persons entitled to its possession and to those lienholders whose names and addresses can be ascertained by the exercise of reasonable diligence. Thereafter, such property may be sold at public auction after a description of such personal property and the time, place, and terms of such sale have been published in a newspaper of general circulation in Baltimore City in each of two successive weeks. The terms and manner of sale may be established by rule. The certificate of the Department that personal property has been sold pursuant to this section shall constitute sufficient evidence of title to such property for all purposes, including the right to obtain a certificate of title or registration from an appropriate department of the State.

(d) *Disposition of proceeds.* The amount received from the sale of personal property in accordance with this section shall be distributed in the following order of priority (1) to the Department, in an amount equal to the expense of sale and all expenses incurred while the personal property was in its custody, (2) to lienholders in order of their priority, and (3) subject to the provisions of subsection (e), to the pension fund existing under Sections 31-37 of this Article.

(e) *Claims to proceeds.* At any time within three years from the date of such sale, any person submitting satisfactory proof of his right to the possession of such personal property shall be paid, without interest, the amount distributed to the pension fund pursuant to subsection (d) (3). After the expiration of three years from the date of such sale, such claims shall be absolutely barred.

(f) *Application of section.* Nothing in this section shall be construed to create or recognize any cause, action or defense or to abridge any immunity now or hereafter held by the Department, the Superintendent or any employee.

28. Departmental finances.

(a) *Source and disbursement of revenue.* Salaries, expenses, and other costs incident to the operation of the Department and the performance of its duties, in such amount as is established by the budget, shall be disbursed in the manner prescribed by law. The source of such funds shall be determined in accordance with Article 66 $\frac{1}{2}$, Section 341, or as otherwise provided by law.

(b) *Other revenue.* Except as provided in Section 27 or as otherwise provided by law, all other monies received by the Department shall be paid into the State treasury and credited to the use of the Department.

(c) *Audit.* All finances of the Department shall be subject to audit as provided by law.