## CHAPTER 319

## (House Bill 706)

AN ACT to repeal Section 71 of the Code of Public Local Laws of Allegany County (1963 Edition and 1967 Supplement, being Article 1 of the Code of Public Local Laws of Maryland), title "Allegany County," subtitle "County Treasurer," and to enact new Section 71 in lieu thereof, to stand in the place of the section repealed; and to repeal and re-enact, with amendments, Sections 72 and 73 of the same Article, title and subtitle; and Sections 77 and 83 of the same Article, title, and subtitle, subheading "Tax Collection"; and Sections 84, as last amended by Chapter 540 of the Acts of 1966, and 86, as last amended by Chapter 124 of the Acts of 1965; Sections 87, 88, 89(a), 90, 92, 93, 94, 95, and 96, as last amended by Chapter 125 of the Acts of 1965, of the same Article, title, subtitle, and subheading creating the office of County Comptroller for Allegany County and defining his duties, deleting certain unnecessary language, and changing all references to "collector" or "tax collector" to "treasurer".

Section 1. Be it enacted by the General Assembly of Maryland, That Section 71 of the Code of Public Local Laws of Allegany County (1963 Edition and 1967 Supplement, being Article 1 of the Code of Public Local Laws of Maryland), title "Allegany County," subtitle "County Treasurer," be and it is hereby repealed and that new Section 71 be and it is hereby enacted in lieu thereof, to stand in the place of the section repealed; that Sections 72 and 73 of the same Article, title, and subtitle; Sections 77 and 83 of the same Article, title, and subtitle, subheading "Tax Collection"; Sections 84, as last amended by Chapter 540 of the Acts of 1966, and 86, as last amended by Chapter 124 of the Acts of 1965; Sections 87, 88, 89(a), 90, 92, 93, 94, 95 and 96, as last amended by Chapter 125 of the Acts of 1965, of the same Article, title, subtitle and subheading, be and they are hereby repealed and re-enacted, with amendments, all to read as follows:

71.

It shall be the duty of the Treasurer to keep books, to be supplied by the County Commissioners, in which shall be enacted 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 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 any employee disbursing money for the County and against each creditor of the County and each debtor and against each appropriation as approved in the annual levy or for other specific purposes. The said treasurer shall report and exhibit to the commissioners by the tenth day of the following month a full and particular statement and account of his receipts and disbursements during the preceding month. All books, documents and papers belonging to the treasurer's office shall be the property and records of Allegany County, and shall at all times be subject to the examination of the County Commissioners