

1. THE AMOUNT OF ANY SPECIAL ASSESSMENT  
LEVIED; AND  
2. THE AMOUNT OF THAT ASSESSMENT  
COLLECTED;

(7) AS TO THE TAX LEVY FOR EACH OF THE 3 FISCAL YEARS  
IMMEDIATELY PRECEDING THE FISCAL YEAR FOR WHICH THE REPORT IS  
MADE:

- (I) THE AMOUNT OF THE LEVY IMPOSED; AND
- (II) THE AMOUNT OF UNCOLLECTED TAXES;

(8) AS TO THE POPULATION OF THE POLITICAL  
SUBDIVISION:

- (I) THE POPULATION IN THE MOST RECENT FEDERAL  
CENSUS; AND
- (II) ANY OFFICIAL OR UNOFFICIAL POPULATION  
ESTIMATES FOR THE FISCAL YEAR FOR WHICH THE REPORT IS MADE;

(9) A COPY OF THE MOST RECENT ACTUARIAL REPORT ON THE  
PENSION SYSTEM OF THE POLITICAL SUBDIVISION, UNLESS IT IS A  
COUNTY OR MUNICIPAL CORPORATION AND A MEMBER OF THE STATE PENSION  
SYSTEM; AND

(10) ANY OTHER INFORMATION ABOUT THE FINANCIAL  
AFFAIRS OF THE POLITICAL SUBDIVISION THAT THE DIVISION FINDS  
PERTINENT OR APPROPRIATE AND NECESSARY TO SHOW ACCURATELY THE  
FINANCIAL CONDITION OF THE POLITICAL SUBDIVISION.

(E) PROHIBITED ACTS; PENALTIES.

(1) A FINANCIAL OFFICER MAY NOT FAIL:

- (I) TO SUBMIT A REPORT UNDER THIS SECTION; OR
- (II) WITHIN 10 DAYS AFTER RECEIVING NOTICE THAT  
THE DIVISION FINDS THE REPORT INADEQUATE, TO RESUBMIT A REPORT  
THAT MEETS THE REQUIREMENTS OF THIS SECTION.

(2) A FINANCIAL OFFICER WHO VIOLATES ANY PROVISION OF  
THIS SUBSECTION IS PERSONALLY LIABLE TO THE STATE FOR A PENALTY  
OF \$10 FOR EACH DAY OR PART OF A DAY FOR WHICH THE REPORT IS  
OVERDUE.

REVISOR'S NOTE: Subsection (a) of this section is new  
language added to avoid repetition.

Subsections (b), (d), and (e) of this section are new  
language derived without substantive change from  
former Art. 40, § 61(e), except for the first clause