

(1) [require] REQUIRE the production [before him] of the books, accounts, and papers of the [said] County Commissioners and the Tax Collector, and [to] examine, upon oath administered by him, any County Commissioner or Tax Collector, or any matter touching [the] THEIR affairs [of the said County Commissioners or Tax Collector], or [to] examine, upon oath administered by him, any other person as a witness [whom] WHO he [may be] IS advised has important information in regard to the conduct and acts of [said] THE County Commissioners[,] OR Tax Collector [or either or any of them,] in matters pertaining to their office;[. He shall have power to issue]

(2) ISSUE process compelling [such witness] THE WITNESSES to attend before him.[, which] PROCESS shall be directed to the COUNTY Sheriff [of Washington County], [and it] WHO PROMPTLY shall [be the duty of said Sheriff to] serve [such process promptly; and any] IT.

(B) ANY Commissioner who [shall refuse] REFUSES to allow an examination of all the books and accounts of [their] HIS office, and any witness duly served with process, as [aforesaid] PROVIDED IN THIS SECTION, who [shall refuse] REFUSES to answer upon oath touching the conduct or acts of [said] THE County Commissioners or Tax Collector, or [as] to [the] THAT OFFICE'S books, accounts, and papers [of said office], shall [on indictment and conviction thereof] be fined not less than [one hundred nor] \$100 OR more than \$500 [five hundred dollars, in the discretion of the Court; provided, however, that the].

(C) THE examination of all [such] books, accounts, and papers shall be made in the office of the [said] County Commissioners and Tax Collector, respectively. (P.L.L., 1930, Art. 22, sec. 34; 1957 Code, sec. 28. 1906, ch. 745, sec. 7; 1920, ch. 136, sec. 6.)

#### 1-7. Commissioners to levy for audits.

The [said] County Commissioners [are hereby directed and authorized] SHALL INCLUDE in [their levy for taxes made each year to include such] THE ANNUAL COUNTY BUDGET AN amount [as] THAT they [may deem] CONSIDER reasonable to pay for the examinations, audits, accounts, and reports [herein provided for] REQUIRED UNDER THIS TITLE. (P.L.L., 1930, Art. 22, sec. 35; 1957 Code, sec. 29. 1906, ch. 745, sec. 8; 1920, ch. 136, sec. 7; 1945, ch. 150, sec. 35.)

#### 1A. Animals

##### 1A-1. Horses.

(A) IN THIS SUBTITLE THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.