

3-106. RECORDS.

ALL BOOKS, ACCOUNTS, AND PAPERS OF THE TREASURER'S OFFICE ARE THE PROPERTY AND RECORDS OF CALVERT COUNTY, AND AT ALL TIMES SUBJECT TO THE EXAMINATION OF THE COUNTY COMMISSIONERS.

3-107. VACANCIES; TRANSITION.

(A) IF THE OFFICE OF TREASURER BECOMES VACANT FOR ANY REASON DURING A TERM, OR IF A TREASURER CANNOT QUALIFY OR EXECUTE THE REQUIRED BONDS WITHIN 30 DAYS OF RECEIPT OF COMMISSION, THE GOVERNOR SHALL APPOINT A SUCCESSOR UNTIL A TREASURER QUALIFIES.

(B) WHEN THE OFFICE OF TREASURER BECOMES VACANT FOR ANY REASON, A SPECIAL AUDIT SHALL BE COMPLETED PROMPTLY TO RENDER A FINAL ACCOUNTING OF THE TERM OF THE VACATING TREASURER FOR WHICH THAT TREASURER'S BOND MAY BE LIABLE.

(C) WHEN A TREASURER LEAVES OFFICE, ALL BOOKS, PAPERS, GOODS, CREDITS, MONEY, AND DEPOSITS PERTAINING TO THE TERM OF THAT TREASURER SHALL BE TRANSFERRED TO THE NEXT TREASURER AND A RECEIPT GIVEN FOR THEM.

SUBTITLE 2. POWERS AND DUTIES.

3-201. MANAGEMENT OF FUNDS.

(A) THE TREASURER SHALL BE COLLECTOR OF ALL STATE AND COUNTY TAXES FOR WHATEVER PURPOSE OR PURPOSES LEVIED OR TO BE LEVIED, FOR OR WITHIN THE COUNTY DURING THE TREASURER'S TERM OF OFFICE. THE TREASURER SHALL RECEIVE AND COLLECT ALL STATE AND COUNTY TAXES LEVIED AND SHALL HAVE FULL POWER TO ENFORCE THEIR PAYMENT BY SALE OR OTHERWISE, AND TO CONVEY TITLE TO ANY REAL OR PERSONAL ESTATE SOLD. WHEN NECESSARY TO COLLECT TAXES BY SALES OF REAL OR PERSONAL PROPERTY THE TREASURER SHALL PROCEED AS NOW DIRECTED FOR THE COLLECTION OF TAXES BY COLLECTORS. THE TREASURER SHALL COLLECT ALL MONEYS WHICH ARE DUE THE COUNTY OR WHICH BY ANY PUBLIC LOCAL OR PUBLIC GENERAL LAW ARE DUE AND PAYABLE TO THE COUNTY COMMISSIONERS OF CALVERT COUNTY.

(B) THE COUNTY TREASURER SHALL PLACE ALL STATE AND COUNTY TAXES AND OTHER COUNTY MONEYS COLLECTED AND RECEIVED IN THE ACCOUNT OR ACCOUNTS SPECIFIED BY THE COUNTY COMMISSIONERS IN ACCORDANCE WITH STATE LAW.

(C) THE TREASURER SHALL DISBURSE THE MONEYS UNDER THE PROVISIONS OF LAW AND UPON THE VOUCHER OF THE COUNTY COMMISSIONERS OR OTHER AUTHORIZED OFFICIAL.

3-202. RECORDS AND REPORTS.

THE TREASURER SHALL KEEP THE RECORDS AND FILE THE REPORTS REQUIRED BY THE COMMISSIONERS.

SUBTITLE 3. TAX COLLECTION.