

(2) The reserved fund for uncollected revenues may not at any time exceed 3 percent of the county operating budget.

9-12.

(a) The board of county commissioners shall have the books of the county treasurer and clerk to the board of county commissioners audited by a well-known and approved firm of certified public accountants.

(b) The board of county commissioners shall cause the audit to be made at the end of each fiscal year and the report thereon shall be filed in the office of the BOARD OF County Commissioners within six months after the close of the fiscal year.

(c) The BOARD OF County Commissioners shall keep the audit report available for inspection by the general public during regular business hours for a reasonable length of time.

9-13.

(a) On and after the first day of October in each and every year taxes shall be deemed in arrears, and upon all taxes remaining unpaid after that date interest shall be charged and collected from the said first day of October until said taxes are paid, and immediately after the first day of October the treasurer shall cause notice to be given to each delinquent, showing the amount of his assessment, the taxes due thereon, and the charges that have been added, and warning said delinquent that unless settlement in full be made before the first day of April ensuing, the property so assessed and taxes will be levied on, advertised and sold according to the provisions of the [Code of Public General Laws] ANNOTATED CODE OF MARYLAND.

(b) He shall also, immediately after the levy is made, make out the bill of each taxpayer and upon application shall forward the bill by mail or otherwise to the person, or his agent, to whom taxes have been assessed. Immediately upon the first day of April in each and every year, the treasurer shall make an alphabetical list by election districts, as now established by law, in their numerical order, of taxes due and in arrears, which list shall contain the name or names of the person or persons or body corporate assessed with property upon which taxes are due and in arrears, a brief description of the property, real and personal, and such references to conveyances or other description as will, in the case of real estate, render the same certain of identification, and the amount of the tax levied and in arrears, with the interest and costs accrued, and to accrue thereon to the day of sale, to which list shall be appended a notice that if the said tax or taxes are not paid on or before the second Monday in August next ensuing, together with the interest accrued thereon and the proportional cost of advertising and fees, he will proceed at 10 o'clock A.M. on said second Monday in August, at