

7-111. DOCUMENTS AND PAPERS OF TREASURER'S OFFICE.

ALL BOOKS, DOCUMENTS, AND PAPERS PERTAINING TO THE COUNTY TREASURER'S OFFICE ARE THE PROPERTY AND RECORDS OF SOMERSET COUNTY, AND SHALL BE KEPT IN THE COUNTY-DESIGNATED OFFICE FOR THE COUNTY TREASURER. AT ANY TIME, THE COUNTY COMMISSIONERS, THE GRAND JURY OF SOMERSET COUNTY, OR ANY COUNTY TAXPAYER MAY EXAMINE THEM. ALL BOOKS, DOCUMENTS AND PAPERS, ACCOUNTS, CREDITS, AND DEPOSITS BELONGING TO THE TREASURER'S OFFICE OR IN THE CUSTODY OF THE TREASURER SHALL BE TRANSFERRED TO HIS SUCCESSOR IN OFFICE WHEN THAT SUCCESSOR IS DULY ELECTED AND QUALIFIED. (P.L.L., 1930, Art. 20, sec. 346; 1963 Code, sec. 278; 1910, ch. 10, sec. 220 (p. 1133); 1977 Code, sec. 54; 1988, ch. .)

7-112. TREASURER'S FINAL SETTLEMENT.

(A) FINAL STATEMENT. THE TREASURER SHALL DEPOSIT IN THE MANNER REQUIRED BY THIS TITLE ALL COUNTY TAXES AND ALL MONEY DUE THE COUNTY WHICH THE TREASURER HAS COLLECTED. WHEN THE COUNTY TAXES FOR ANY YEAR HAVE BEEN COLLECTED IN FULL, THE TREASURER SHALL DELIVER TO THE COUNTY COMMISSIONERS A STATEMENT OF DEPOSITS THAT SHOW THE COLLECTIONS IN FULL.

(B) PAID TO STATE. THE TREASURER SHALL PAY INTO THE TREASURY OF THE STATE OF MARYLAND, ACCORDING TO LAW, ALL THE STATE TAXES LEVIED AND COLLECTED IN THE COUNTY.

(C) TWO YEARS. THE TREASURER SHALL BE ALLOWED 2 YEARS FROM THE DATE OF EACH LEVY PLACED IN HIS HANDS FOR COLLECTION TO COMPLETE THAT COLLECTION AND TO MAKE HIS FINAL SETTLEMENT WITH THE COUNTY COMMISSIONERS AND WITH THE TREASURER OF MARYLAND. IMMEDIATELY AFTER THE EXPIRATION OF THE 2 YEARS THE COUNTY COMMISSIONERS SHALL BRING SUIT ON THE BOND OF THE TREASURER FOR ALL COUNTY TAXES IN HIS HANDS UNCOLLECTED OR UNACCOUNTED FOR TO THE COUNTY COMMISSIONERS. (P.L.L., 1930, Art. 20, sec. 356; 1963 Code, sec. 286; 1910, ch. 10, sec. 230 (p. 1137); 1977 Code, sec. 62; 1988, ch. .)

7-113. SUCCESSOR; POWERS AND DUTIES.

THE COUNTY COMMISSIONERS, AT ANY TIME AFTER THE EXPIRATION OF THE TERM OF ANY COUNTY TREASURER, OR AT THE TIME OF THE FINAL SETTLEMENT FOR WHICH PROVISION IS MADE IN THIS SUBTITLE, MAY REQUIRE THE TREASURER TO DELIVER OVER TO THE TREASURER'S SUCCESSOR IN OFFICE ALL COLLECTIBLE TAXES DUE UPON THE LEVIES WITH WHICH THE TREASURER WAS CHARGED. THE TREASURER SHALL DELIVER OVER THE NOTICES, SCHEDULES, AND OTHER PROCEEDINGS HAD FOR THE ENFORCEMENT OF PAYMENT OF THE TAXES. IN THAT CASE THE SUCCESSOR, OR NEWLY ELECTED OR QUALIFIED TREASURER, UPON THE DELIVERY TO HIM OF THE BILLS FOR THE TAXES, SHALL ENFORCE THE PAYMENT OF THE TAXES IN THE SAME MANNER AS HIS PREDECESSOR COULD HAVE DONE. THE TREASURER HAS ALL THE POWER AND AUTHORITY IN LAW WITH WHICH HIS PREDECESSOR WAS CLOTHED FOR THE PURPOSE. IN THAT