

(h) (1) This section does not apply to Caroline County and Queen Anne's County. In those counties, the County Commissioners shall publish annually in at least one county newspaper of general circulation the condensed audited financial statement as prepared by the county auditor for both Caroline County and Queen Anne's County and the roads board for Caroline County and Queen Anne's County. The condensed audit shall show for both the county and the roads board receipts and expenses in the previous year in sufficient detail to inform the general public, with reasonable clarity, the source of receipts and the nature of expenses.

(2) Each published condensed financial audit shall include a notice that a detailed financial statement and the books of account may be examined and/or copied by interested citizens of the counties at the office of the County Commissioners.] IF THE CHARTER OF ANY COUNTY THAT HAS ADOPTED HOME RULE UNDER ARTICLE XI-A OF THE MARYLAND CONSTITUTION REQUIRES THE PUBLICATION OF FINANCIAL INFORMATION IN A MANNER THAT DIFFERS FROM THE REQUIREMENTS OF SUBSECTION (A) OF THIS SECTION, THE PROVISIONS OF THE CHARTER SHALL CONTROL.

EXPLANATION: Article 25, § 24(a) requires the county commissioners to publish certain financial information each year in at least two newspapers published in the county. Subsections (b) through (h) of this section either exempts certain counties or provides alternative requirements concerning specified counties. Staff recommends that this section be modified to provide a uniform requirement that each county publish in at least one newspaper in the county a summary statement of county expenses and notice to the public that an itemized report is available for public inspection during the county's business hours. To clarify the scope of this section, it is recodified in Article 24 of the Code. The modification exempts charter counties if the charter requires an alternative requirement.

11-507.

(a) [(1)]For the purposes of this section and § 11-508 of this subtitle, "person" means an individual, receiver, trustee, guardian, personal representative, fiduciary, or representative of any kind and any partnership, firm, association, corporation, or other entity.

[(2)](B) [All moneys] MONEY arising from the dog licenses or taxes shall be kept in a separate fund by the treasurer of the respective counties, or tax collecting office [thereof] OR CREDITED TO THE COUNTY'S GENERAL FUND, and [shall] MAY be used for the payment of damages for the injury and killing of sheep, poultry or other livestock in the respective counties, according to the procedures set out in A LOCAL LAW OR ORDINANCE ADOPTED UNDER § 11-508 of this subtitle.

[(3)](C) [In the event] IF A COUNTY ADOPTS A LOCAL LAW OR ORDINANCE UNDER § 11-508 OF THIS SUBTITLE AND there are insufficient funds for the payment of all damages the damages shall be paid in the order the claims are presented [, and any]. ANY person [or persons] whose [claims are] CLAIM IS not paid in any one year by reason of the lack of money [to the credit of the fund, which is to be designated "the dog license fund",] AVAILABLE TO SATISFY CLAIMS shall be paid out of the first