

- (i) The amount of the levy imposed;
- (ii) The amount of the levy collected; and
- (iii) Separate items for:
 - 1. The amount of any special assessment levied; and
 - 2. The amount of that assessment collected;

(7) As to the tax levy for each of the 3 fiscal years immediately preceding the fiscal year for which the report is made:

- (i) The amount of the levy imposed; and
- (ii) The amount of uncollected taxes;

(8) As to the population of the political subdivision:

- (i) The population in the most recent federal census; and
- (ii) Any official or unofficial population estimates for the fiscal year for which the report is made;

(9) A copy of the most recent actuarial report on the pension system of the political subdivision, unless it is a county or municipal corporation and a member of the State pension system; and

(10) Any other information about the financial affairs of the political subdivision that the Department finds pertinent or appropriate and necessary to show accurately the financial condition of the political subdivision.

(e) (1) A financial officer may not fail:

- (i) To submit a report under this section; or
- (ii) Within 15 days after receiving notice that the Department finds the report inadequate, to resubmit a report that meets the requirements of this section.

(2) A financial officer who violates any provision of this subsection is personally liable to the State for a penalty of \$10 for each day or part of a day for which the report is overdue.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2002.

May 16, 2002

The Honorable Thomas V. Mike Miller, Jr.
 President of the Senate
 State House
 Annapolis MD 21401