

106. The Board of County Commissioners of Caroline County shall annually on or before the 1st day of July, in each and every year, beginning with the 1st day of July, A. D. 1931, levy upon the taxable property of Caroline County, the State and county taxes, to be due and collectible in the manner and at the time or times as is now provided by law, the State taxes for the purpose of paying the taxes due the State of Maryland, and the county taxes for the purpose of paying and defraying the expenses, charges, obligations, and expenditures to be created as hereinafter set forth, incident to and necessary for the conduct of the affairs of the county, and the operation and maintenance of its government.

106A. The fiscal year of Caroline County, for the purposes of this Act, shall begin on the 1st day of July, each and every year, and end and expire on the 30th day of June of the ensuing year.

106B. During the month of June of each and every year, beginning with month of June, 1931, the Board of County Commissioners of Caroline County, in addition to their functions as such body as now fixed by law, shall be, and it is hereby constituted "The Board of Estimates for Caroline County," and the Clerk to the said Board of County Commissioners, which is now provided by law, shall also act as Secretary and Clerk to the said Board of Estimates; and during the said month of June, of each and every year, it shall be the duty of the said Board of Estimates, and it shall make a correct, thorough and complete list or schedule of all the resources or sources of revenue from which any income to the county will accrue or be derived during the ensuing fiscal year, which schedule they or a majority of the said Board shall sign and their signatures thereto shall be attested by their Secretary and the members of the said Board signing the said schedule shall make affidavit as to its correctness and that it contains all of the sources of revenue of the county, upon which the said Board shall file the said schedule with the County Treasurer, after which the said Board of Estimates shall by an affirmative vote of a majority of all the members thereof, make out a list of moneys, expenditures, disbursements or estimates showing for what particular purpose all money is to be appropriated by the County Commissioners for the next ensuing fiscal year; each estimate shall be in full detail and shall plainly show for what purpose and in what amount the money so appropriated is to be expended, and the said Board of Estimates, or a majority of the members thereof, shall sign the said list of estimates and their signatures thereto shall be attested by their Secretary, and the said Board or a majority of the members thereof, shall certify that each and every estimate in said