

the conduct and acts of said County Commissioners, County Treasurer, County Board of Education, Sheriff or either or any of them, in matters pertaining to their office. He shall have power to issue process compelling such witness to attend before him, which shall be directed to the Sheriff Frederick County, and it shall be the duty of said Sheriff to serve such process promptly; and any Commissioner who shall refuse to allow an examination of all the books and accounts of their office, and any witness duly served with process, as aforesaid, who shall refuse to answer upon oath touching the conduct or acts of said County Commissioners, County Treasurer, County Board of Education or Sheriff, or as to the books, accounts and papers of said office or offices, shall on indictment and conviction thereof be fined not less than one hundred nor more than five hundred dollars, in the discretion of the Court; provided, however, that the examination of all such books, accounts and papers shall be made in the office of the said County Commissioners, County Treasurer, County Board of Education and Sheriff, respectively.

28. The said County Commissioners are hereby directed and authorized in their levy for taxes made in 1940 to include therein a sum not to exceed three thousand dollars, to be used, or so much thereof as may be necessary, to pay for the first examination, audit and reports herein provided for and annually thereafter in the levies made for taxes they are hereby directed to include a sum not to exceed one thousand dollars, to be used, or so much thereof as may be necessary, to pay for subsequent examinations, audits, accounts and reports herein provided for.

The County Commissioners shall publish at least two thousand copies of the annual report of the Auditor and shall distribute by mail not less than one thousand copies to representative citizens of the County and place the remaining copies of the report in their office to be distributed in such manner as they may adopt and shall levy sufficient taxes to pay for the cost of same.

SEC. 2. *And be it further enacted*, That this Act is hereby declared to be an emergency law, necessary for the immediate preservation of the public health and safety, and being passed upon a ye and nay vote, supported by three-fifths of all of the members elected to each of the two Houses of the General Assembly, the same shall take effect from the date of its passage.

Approved March 10, 1939.