

COUNTY COMMISSIONERS OF CHARLES COUNTY, MARYLAND
2009 Legislative Session

Legislative Day # 4

BILL NO. 2009-04

Introduced by: County Commissioners of Charles County, Maryland

THE TREASURY DIVISION OF FISCAL AND ADMINISTRATIVE SERVICES

Date Introduced: 04/15/2009

Public Hearing: 05/12/2009 at 7:00 p.m.

Commissioners Action: 07/22/2009 Enact

Commissioners Votes: WC: Y, EP: Y, RC: Y, SG: N/A, GH: Y

Pass/Fail: Pass

Effective Date: 09/05/2009

Remarks: Commissioners left public record open until May 27, 2009 at 4:30 p.m.

COUNTY COMMISSIONERS OF CHARLES COUNTY, MARYLAND

2009 Legislative Session

Bill No. 2009-04
Chapter. No. 136
Introduced by County Commissioners of Charles County, Maryland
Date of Introduction 04/15/3009

BILL

AN ACT concerning
The Treasury Division of Fiscal and Administrative Services

FOR the purpose of
eliminating the elected office of the Treasurer and adding the responsibilities of the
Office of the Treasurer to a new Treasury Division that will be placed within the
Department of Fiscal and Administrative Services. The Chief of the Treasury Division will
be titled "Treasurer", and will report to the Director of Fiscal and Administrative Services.

BY repealing:
Chapter 136 – Treasurer
Code of Charles County, Maryland
(xxxx Edition, xxxx Supplement)

BY repealing and reenacting, with amendments:
Chapter 48 – Fiscal Services, Deputy County Administrator for
Code of Charles County, Maryland
(xxxx Edition, xxxx Supplement)

SECTION 1. BE IT ENACTED BY THE COUNTY COMMISSIONERS OF
CHARLES COUNTY, MARYLAND, that the Laws of Charles County, Maryland read as
follows:

Chapter 48 DEPARTMENT OF Fiscal AND ADMINISTRATIVE
Services], Deputy County Administrator for]

§ 48-1. [Office] DEPARTMENT established.

A. There is [an office of the Director] A DEPARTMENT of Fiscal AND
ADMINISTRATIVE Services of Charles County. The County Commissioners may appoint
a Director of Fiscal AND ADMINISTRATIVE Services at a salary to be fixed by the
County Commissioners. The Director of Fiscal AND ADMINISTRATIVE Services shall
hold office for a term as directed by the County Commissioners [and shall execute in favor
of the County Commissioners a bond in an amount as the County Commissioners

1 prescribe, with an appropriate corporate surety to be approved by the County
2 Commissioners. The premium for the bond shall be paid out of county funds]. The Director
3 of Fiscal AND ADMINISTRATIVE Services shall be selected solely on the basis of
4 executive, administrative and fiscal abilities, with particular reference to actual experience
5 in the knowledge of accepted practice and procedure respecting duties of the office as set
6 forth in this chapter.

7
8 B. The Director of Fiscal AND ADMINISTRATIVE Services shall devote full time to the
9 work of the county and shall be responsible to the County Commissioners AND THE
10 COUNTY ADMINISTRATOR for the proper administration of the office's affairs. The
11 Director of Fiscal AND ADMINISTRATIVE Services may employ, with the approval of
12 the County Commissioners, assistants for the proper performance of the duties of the
13 office. The Director of Fiscal AND ADMINISTRATIVE Services shall at all times be held
14 responsible for the proper discharge of the duties of the office, but may delegate such
15 authority to carry out the duties of the [office] DEPARTMENT to appropriate officers and
16 employees. During a temporary absence or disability, the duties of the Director of Fiscal
17 AND ADMINISTRATIVE Services shall be performed by a qualified administrative
18 officer of the county designated, in writing, by the Director of Fiscal AND
19 ADMINISTRATIVE Services or by THE COUNTY ADMINISTRATOR [resolution of
20 the County Commissioners in the event that the Director fails or is unable to make a
21 designation].

22
23 C. The Director of Fiscal AND ADMINISTRATIVE Services has the following powers
24 and duties:

25 (1) To supervise the financial administration of each office, department, board,
26 commission, institution or other agency of county government of any kind; to
27 periodically study and investigate the organization and management and the
28 bookkeeping and accounting procedures of each agency; and to direct each agency
29 to adopt and follow the method of conducting the agency's office and to keep books
30 and accounts and to make reports in the form that the Director of Fiscal AND
31 ADMINISTRATIVE Services considers advisable and prescribes.

32 (2) To establish and maintain current accounts of all appropriations, revenues and
33 disbursements made by the County Commissioners so as to show in detail the
34 appropriations made to each account, the sources thereof, the amounts drawn thereon,
35 the purpose for which such amounts were expended and the unencumbered balance[;
36 and to submit at each meeting of the County Commissioners a summary showing the
37 amounts received, expended and on hand in each account as of that date].

38 (3) To prescribe the forms and to supervise and direct the preparation of each county
39 budget submission and to assist in the preparation of the county budget.

1 (4) To keep the County Commissioners AND THE COUNTY ADMINISTRATOR
2 advised on the financial condition of the county and to make recommendations as
3 may seem advisable; to remain continually available to advise the County
4 Commissioners AND THE COUNTY ADMINISTRATOR on all financial matters,
5 including advice about the investment of county moneys and the purchase and
6 issuance of bonds; and to submit at least once a year to the County Commissioners
7 a complete financial statement showing the assets, liabilities and financial condition
8 of the county.

9 (5) To control all county expenditures on the basis of authorized budget allotments
10 and to report on expenditures to the offices, departments, boards, commissions and
11 other agencies of the county government.

12 (6) To examine, audit and approve all bills, demands or charges against the county
13 and to determine the regularity, legality and correctness of the same.

14 (7) To keep and maintain all financial records, including all financial ledgers and
15 journals, of the county.

16 (8) To perform such other functions as may be assigned from time to time by the
17 County Commissioners.

18 (9) TO SUPERVISE AND MANAGE THE INFORMATION TECHNOLOGY
19 OFFICE OF THE COUNTY, WHICH SHALL BE A DIVISION OF THE
20 DEPARTMENT.

21 (10) TO SUPERVISE AND MANAGE THE TREASURY DIVISION OF THE
22 DEPARTMENT AS ADMINISTERED BY THE TREASURER IN ACCORDANCE
23 WITH THE PROVISIONS OF THIS CHAPTER.

24 D. The provisions of this chapter shall be liberally construed so as to enable the County
25 Commissioners, the Director of Fiscal AND ADMINISTRATIVE Services and all county
26 departments, offices and agencies to realize the maximum advantages to be attained from
27 integrated supervision of the financial affairs of the county.

28 E. The County Commissioners annually shall levy an amount sufficient for the proper
29 administration of this chapter.

30
31 **§ 48-2. TREASURY DIVISION.**

32 A. THE TREASURY DIVISION SHALL BE ADMINISTERED BY THE TREASURER,
33 WHO SHALL BE ~~APPOINTED~~ SELECTED BY THE DIRECTOR OF FISCAL AND
34 ADMINISTRATIVE SERVICES ON THE BASIS OF HIS EXPERIENCE IN
35 FINANCIAL ADMINISTRATION. THE TREASURER ~~SHALL~~ WILL BE AN
36 EMPLOYEE OF COUNTY GOVERNMENT AND WILL REPORT TO THE
37 DIRECTOR OF FISCAL AND ADMINISTRATIVE SERVICES.

38 B. TAX COLLECTION AND ENFORCEMENT

1 (1) THE TREASURER SHALL BE THE COLLECTOR OF ALL STATE TAXES
2 AND ALL COUNTY TAXES FOR WHATSOEVER PURPOSES LEVIED OR TO
3 BE LEVIED FOR WITHIN SAID COUNTY OR THAT MAY BE PLACED IN HIS
4 HANDS FOR COLLECTION, AND HE SHALL HAVE FULL POWER AND IT
5 SHALL BE HIS DUTY TO RECEIVE AND COLLECT ALL STATE AND
6 COUNTY TAXES LEVIED AS AFORESAID, AND ALL MONEYS WHICH MAY
7 BE DUE SAID STATE AND COUNTY.

8 (2) THE TREASURER SHALL HAVE FULL POWER TO ENFORCE THE
9 PAYMENT OF ALL STATE TAXES AND ALL COUNTY TAXES BY SALE OR
10 OTHERWISE AND TO CONVEY TITLE TO ANY REAL OR PERSONAL
11 ESTATE SALE BY HIM, AND WHEN IT SHALL BE NECESSARY FOR HIM
12 TO PROCEED TO COLLECT TAXES PLACED IN HIS HANDS BY SALES OF
13 REAL OR PERSONAL PROPERTY, HE SHALL PROCEED AS DIRECTED BY
14 AND UNDER THE PROVISIONS OF THIS CHAPTER.

15 (3) THE TREASURER SHALL KEEP AND PAY OVER, ACCORDING TO LAW
16 OR UPON THE ORDER OF THE COUNTY COMMISSIONERS, THE
17 PROCEEDS OF ALL COUNTY TAXES LEVIED IN THE COUNTY THAT THE
18 TREASURER COLLECTS. THE TREASURER SHALL ALSO KEEP AND PAY
19 OVER TO THE TREASURER OF THE STATE, ACCORDING TO LAW, ALL
20 STATE TAXES IN THE COUNTY THAT THE TREASURER COLLECTS.

21 C. DEPUTY TREASURER.

22 THE DIRECTOR OF FISCAL AND ADMINISTRATIVE SERVICES MAY
23 ~~DESIGNATE~~ ALSO SELECT AN INDIVIDUAL, WHO WILL BE AN EMPLOYEE
24 WITHIN THE TREASURY DIVISION TO BE DEPUTY TREASURER, WHO SHALL
25 BE AUTHORIZED TO ACT IN THE TREASURER'S PLACE, AND TO PERFORM
26 ALL THE DUTIES AND ACTS OF THE TREASURER.

27 D. ACCOUNTS.

28 THE TREASURER SHALL PROVIDE TO THE DIRECTOR OF FISCAL AND
29 ADMINISTRATIVE SERVICES DAILY, OR AS OTHERWISE REQUIRED BY THE
30 DIRECTOR, A FULL, PARTICULAR AND CORRECT ACCOUNT OF ALL MONEY
31 RECEIVED, OF ALL MONEY PAID OUT, AND OF ALL INVESTMENTS AND
32 OTHER MATTERS RELATING TO THE DUTIES OF THE TREASURY DIVISION,
33 TOGETHER WITH ALL RELATED VOUCHERS.

34 E. INVESTMENTS.

35 (1) THE TREASURER SHALL INVEST IN SHORT-TERM UNITED STATES
36 GOVERNMENT SECURITIES OR REPURCHASE AGREEMENTS FULLY
37 SECURED BY UNITED STATES GOVERNMENT SECURITIES OR IN
38 OBLIGATIONS THAT A FEDERAL AGENCY OR INSTRUMENTALITY HAS
39 ISSUED IN ACCORDANCE WITH AN ACT OF THE UNITED STATES
40 CONGRESS, IN EACH CASE, WITH STATED MATURITIES OF THE

1 INVESTMENTS NOT EXCEEDING 365 DAYS OR THE LOCAL
2 GOVERNMENT INVESTMENT POOL ESTABLISHED IN ARTICLE 95, § 22G
3 OF THE ANNOTATED CODE OF MARYLAND OR DEPOSIT IN
4 INCOME-PRODUCING BANK ACCOUNTS, SUCH COUNTY FUNDS AS ARE
5 NOT REQUIRED TO BE USED FOR IMMEDIATE DISBURSEMENT OR
6 EXPENDITURES FOR COUNTY PURPOSES.

7 (2) INVESTMENTS AND DEPOSITS ARE SUBJECT TO THE APPROVAL OF
8 THE COUNTY COMMISSIONERS AS TO THE AMOUNT SO AVAILABLE
9 FOR INVESTMENT OR DEPOSIT AND THE ACCEPTABLE SECURITIES,
10 DEPOSITORIES, OR FINANCIAL INSTITUTIONS.

11 (3) SUCH INVESTMENTS OR DEPOSITS SHALL ONLY BE MADE WHEN
12 THE BANK OR FINANCIAL INSTITUTION HAS SET ASIDE IN ESCROW A
13 LIKE AMOUNT OF COLLATERAL OF THE TYPES SET FORTH IN § 6-202 OF
14 THE STATE FINANCE AND PROCUREMENT ARTICLE, COVERING THE
15 BANK DEPOSITS BY AT LEAST A MARKET VALUE OF 102% OF THE
16 DEPOSIT AMOUNT TO THE EXTENT THAT SUCH DEPOSITS ARE NOT
17 SECURED BY GOVERNMENT INSURANCE.

18 (4) INTEREST EARNED ON INVESTMENTS AND DEPOSITS IN ANY ONE
19 FISCAL YEAR SHALL BE USED NO LATER THAN THE FOLLOWING
20 FISCAL YEAR FOR GENERAL COUNTY EXPENSES.

21 F. POWER TO PAY OUT FUNDS IN POSSESSION.

22 (1) THE TREASURER SHALL PAY OUT ALL MONEYS ONLY UPON
23 ORDERS FROM THE COUNTY COMMISSIONERS OR ANY OTHER BODY
24 THAT MAY BE AUTHORIZED BY LAW TO GIVE SAID ORDERS, BY CHECK
25 UPON THE BANK OR TRUST COMPANY, SIGNED BY THE TREASURER.
26

27 (2) ALL SUCH ORDERS SHALL BE PRESENTED TO THE TREASURER IN
28 ACCORDANCE WITH THE PROCESS ESTABLISHED BY THE COUNTY
29 COMMISSIONERS FOR THE AUTHENTICATION AND VERIFICATION OF
30 SUCH ORDERS, WITH OVERSIGHT BY THE DIRECTOR OF FISCAL AND
31 ADMINISTRATIVE SERVICES.

32 (3) IT SHALL BE IN THE POWER OF THE COUNTY COMMISSIONERS TO
33 REQUIRE MONEY TO BE PAID BY THE TREASURER, AT ANY TIME THE
34 TREASURER MAY HAVE IT IN THE TREASURER'S POSSESSION OR
35 DEPOSITED AS AFORESAID, FOR THE PAYMENT OF BILLS THAT MAY BE
36 LEVIED AGAINST THE COUNTY.

37 G. REPORTS.

38 (1) THE COUNTY COMMISSIONERS MAY, AT ANY TIME THEY SEE FIT,
39 REQUIRE THE DIRECTOR OF FISCAL AND ADMINISTRATIVE SERVICES
40 TO REPORT TO THEM AS TO THE AMOUNT OF MONEY HELD, INVESTED,

1 OR DEPOSITED BY THE TREASURER OR, IN OTHER RESPECTS, AS TO
2 THE STATE OF THE TREASURY DIVISION'S ACCOUNTS.

3 (2) THE COUNTY COMMISSIONERS MAY ALSO REQUIRE FROM ANY
4 BANK OR TRUST COMPANY WITH WHOM MONEY MAY BE DEPOSITED
5 BY THE TREASURER ANY SPECIAL AGREEMENT OR SECURITY, IN
6 ADDITION TO THE CORPORATE LIABILITY OF THE BANK FOR THE
7 MONEY THUS DEPOSITED.

8
9 **Chapter 136 [Treasurer]**

10 **[§ 136-1 Election; term of office.**

11 At the general election on the Tuesday after the first Monday in November 1950, and every
12 four years thereafter, a County Treasurer shall be elected by the qualified voters of Charles
13 County. The term of the Treasurer is four years and begins on the first Tuesday in
14 December following the general election. The Treasurer serves until his successor is
15 qualified.

16 **§ 136-2. Collection of taxes and other moneys; enforcement.**

17 Said Treasurer shall be the collector of all state taxes and all county taxes for whatsoever
18 purposes levied or to be levied for within said county during the term of office or that may
19 be placed in his hands for collection, and he shall have full power and it shall be his duty
20 to receive and collect all state and county taxes levied as aforesaid after April 11, 1910, and
21 all moneys which may be due said state and county, with full power to enforce the payment
22 of the same by sale or otherwise and to convey title to any real or personal estate sale by
23 him. And when it shall be necessary for him to proceed to collect taxes placed in his hands
24 by sales of real or personal property, he shall proceed as directed by and under the
25 provisions of this chapter.

26 **§ 136-3. (Reserved)**

27 **§ 136-4. General requirements; collection and accounting upon expiration of term.**

28 A. Oath of office. The person so elected as aforesaid shall, before he enters upon the duties
29 of his said office, take an oath before the Clerk of the Circuit Court for Charles County in
30 form similar to that now taken by collectors of taxes, except as to the title of the office, and
31 be similarly certified. B. Bond requirements. The Treasurer shall execute to the State of
32 Maryland a bond in the sum of \$15,000, as the collector of state taxes. The bond shall be
33 approved in the same manner as the bonds of collectors of state taxes under existing law.
34 The Treasurer also shall execute to the State of Maryland a separate bond in the penal sum
35 of \$25,000, to be approved by the County Commissioners, as the bonds of collectors of
36 county taxes are approved. Both bonds shall be in the same form, as far as can be
37 applicable to the office of Treasurer, as the bonds of collectors for state and county taxes
38 under § 4-102 of the Tax - Property Article of the Annotated Code of Maryland. Both
39 bonds shall be recorded in the office of the Clerk of the Circuit Court for Charles County.
40 (1991, ch. 248)

1 C. Removal from office or expiration of term; subsequent procedures. Said Treasurer shall
2 be subject at all times to removal by the County Commissioners for willful neglect of duty
3 or misdemeanor in office, upon conviction in a court of law. In the event of removal from
4 office, death or resignation during the term of office of said Treasurer, the County
5 Commissioners shall at once appoint his successor, who shall qualify and bond as
6 aforesaid, and so continue to appoint until a Treasurer qualifies as herein provided, and
7 such new Treasurer shall take charge of and collect all taxes that may be in the hands of
8 the late Treasurer uncollected and for which the late Treasurer was responsible and, for
9 such uncollected taxes, shall give a separate bond in such penalty as may be required by
10 the County Commissioners. At the expiration of the term of any Treasurer appointed or
11 elected under this chapter, he shall deliver up the office to his successor and all papers and
12 books relative thereto; provided, however, that such retiring Treasurer, by reason of
13 removal other than by willful neglect of duty or misdemeanor in office, shall have access
14 to said books and papers for the period of 12 months after the expiration of his term of
15 office for the purpose of completing the collection of all taxes collectible by him, for
16 making a complete statement of the state and county taxes which may be in his hands
17 uncollected and to pay over to the parties entitled thereto the amounts respectively due
18 thereon, which period of 12 months said retiring collector is hereby given for the purposes
19 aforesaid and in which period he shall fully complete the collection and accounting
20 aforesaid and shall fully report to the Circuit Court for Charles County all unreported tax
21 sales which shall have been made by him as hereinafter provided.

22 **§ 136-5. Location of office; business hours.**

23 The County Commissioners shall provide, furnish and equip for the Treasurer an office in
24 the courthouse building or in some other building as near thereto as possible, and it shall
25 be the duty of the Treasurer to keep his said office open daily, except on legal holidays, and
26 he shall attend for the transaction of business therein in person or by Deputy appointed as
27 hereinafter provided.

28 **§ 136-6. Deputy Treasurer.**

29 Said Treasurer may appoint some person resident in said county to be Deputy Treasurer,
30 who shall be authorized to act in his place, perform all the duties and acts of the Treasurer,
31 and for whose acts he shall be responsible, and who shall give such bond, conditioned for
32 the faithful performance of the duties imposed upon him, as the Treasurer may require.

33 **§ 136-7. Compensation.**

34 A. The salary for the Treasurer shall be:

- 35 (1) \$46,000 for calendar year 2007;
36 (2) \$48,000 for calendar year 2008;
37 (3) \$50,000 for calendar year 2009; and
38 (4) \$52,000 for calendar year 2010 and each subsequent year.

1 B. The Treasurer may not receive any other compensation or fee from any other source for
2 the performance of the duties of Treasurer.

3 C. The Treasurer shall devote full time to the duties of the office.

4 D. The Treasurer's salary shall be determined by the same process, in the same manner and
5 at the same time as the salaries of the County Commissioners in accordance with the
6 provisions of § 27-2F of the Charles County Code.

7 **§ 136-8. Premium payments.**

8 The County Commissioners shall levy in their annual levy made each year such a sum as
9 will pay the premiums on all bonds required of the Treasurer or Deputy treasurer under the
10 provisions of this chapter.

11 **§ 136-9. Accounts, reports and investments.**

12 A. (1) The Treasurer shall keep and pay over, according to law or upon the order of the
13 County Commissioners, the proceeds of all county taxes levied in the county that the
14 Treasurer collects. (2) The Treasurer shall also keep and pay over to the Treasurer of the
15 State, according to law, all State taxes in the county that the Treasurer collects.

16 (3) The Treasurer shall provide to the Deputy County Administrator for Fiscal Services
17 daily, or as otherwise required by the Deputy County Administrator for Fiscal Services, a
18 full, particular and correct account of all money received, of all money paid out, and of all
19 investments and other matters relating to the duties of the Treasurer's office, together with
20 all related vouchers.

21 B. (1) (A) The Treasurer shall invest in short-term United States government securities or
22 repurchase agreements fully secured by United States government securities or in
23 obligations that a federal agency or instrumentality has issued in accordance with an act of
24 the United States Congress, in each case, with stated maturities of the investments not
25 exceeding 270 days or the local government investment pool established in Article 95, §
26 22G of the Annotated Code of Maryland or deposit in income-producing bank accounts,
27 such county funds as are not required to be used for immediate disbursement or
28 expenditures for county purposes.

29 (B) Investments and deposits are subject to the approval of the County Commissioners as
30 to the amount so available for investment or deposit and the acceptable securities,
31 depositories, or financial institutions; however, such approval shall not relieve the
32 Treasurer of liability for the security of such investments and deposits according to law.
33

34 (C) Such investments or deposits shall only be made when the bank or financial institution
35 has set aside in escrow a like amount of collateral of the types set forth in § 6-202 of the
36 State Finance and Procurement Article, covering the bank deposits by at least a market
37 value of 102% of the deposit amount to the extent that such deposits are not secured by
38 government insurance.

1 (D) Interest earned on investments and deposits in any one fiscal year shall be used no later
2 than the following fiscal year for general county expenses.

3 (2) (A) The Treasurer shall pay out all moneys only upon orders from the County
4 Commissioners or any other body that may be authorized by law to give said orders, by
5 check upon the bank or trust company, signed by the Treasurer.

6 (B) All such orders shall be presented to the Treasurer in accordance with the process
7 established by the County Commissioners for the authentication and verification of such
8 orders, with oversight by the County Commissioners.

9 (C) It shall be in the power of the County Commissioners to require money to be paid by
10 the Treasurer, at any time the Treasurer may have it in the Treasurer's possession or
11 deposited as aforesaid, for the payment of bills that may be levied against the county, and
12 the failure of the Treasurer to conform to the requirements of the County Commissioners
13 to such payment as herein set forth shall subject the Treasurer to a liability to the county
14 for an amount equivalent to all such money thus held and ordered to be paid over at 6% per
15 annum until it shall be so paid over.

16 (3) The County Commissioners may, at any time they see fit, require the Treasurer to report
17 to them as to the amount of money held, invested, or deposited by the Treasurer or, in other
18 respects, as to the state of the Treasurer's accounts.

19 (4) The County Commissioners may also require from any bank or trust company with
20 whom money may be deposited by the Treasurer any special agreement or security, in
21 addition to the corporate liability of the bank for the money thus deposited.

22 **§ 136-10. (Reserved)**

23 **§ 136-11. (Reserved)**

24 **§ 136-12. (Reserved)**

25 **§ 136-13. (Reserved)]**

26
27 **SECTION 2.** BE IT FURTHER ENACTED, ~~that this Act shall take effect [FORTY-FIVE~~
28 ~~(45)] calendar days after it becomes law~~ it is the express intent of the County
29 Commissioners that nothing contained within this Act shall be interpreted or construed to
30 prevent the currently elected Treasurer from serving the remainder of his elected term of
31 office as provided in former Chapter 136 of the Charles County Code.

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Section 3. BE IT FINALLY ENACTED, that the Act shall take effect Forty-Five (45) calendar days after it becomes law.

COUNTY COMMISSIONERS OF CHARLES
COUNTY, MARYLAND

Wayne Cooper, President

Edith J. Patterson, Vice President

Reuben B. Collins, II

Samuel N. Graves, Jr.

Gary V. Hodge

ATTEST:

Denise Ferguson, Clerk