

bill, and any surplus which may remain after the payment of taxes, interest and costs shall be paid by said Sheriff or Constable to such delinquent taxpayer and the said Sheriff's or Constable's bond shall be liable for all such taxes placed in his hands by such Tax Collector to the same extent and in the same manner that it is liable for execution claims issued to him.

The annual levy made by the said Council as hereinbefore provided shall be due and payable on the first day of January next succeeding, but should any taxpayer desire to pay his, her, their or its taxes prior to the first day of January, he, she, they or it may do so, and the Council shall allow on all taxes paid before the first day of September, a discount of four per cent.; on all taxes paid before the first day of October, a discount of three per cent.; on all taxes paid before the first day of November, a discount of two per cent.; and on all taxes paid before the first day of December, a discount of one per cent.

1894, ch. 455. 1920 Code, sec. 416.

321. The Mayor and Council shall have power to employ all labor or authorize the policeman to do so, that may be necessary, and to fix the price to be paid for the same.

1894, ch. 455. 1920 Code, sec. 417.

322. The Mayor and Council shall publish annually by printed handbills or otherwise, a full and complete tabulated statement of their receipts and disbursements at least one week before the annual levy, and the secretary to the Council shall be charged with the duty of furnishing said statement.

1894, ch. 455. 1920 Code, sec. 418.

323. The Commissioners in office on the 6th day of April, 1894, shall remain and continue to be Commissioners of Snow Hill until the first election under this act, and until their successors in the persons of Mayor and Council are elected and qualified; and all their acts shall have the same effect as if this act had not been passed.

1900, ch. 283. 1920 Code, sec. 419.

324. The Mayor and City Council of Snow Hill are authorized and empowered, whenever it shall seem expedient for the encouragement of the establishment of manufactures and manufacturing industries in said town to provide by ordinance for the exemption from taxation for municipal purposes, for any certain period of time in their discretion deemed advisable, lands and buildings thereon in said town used by such manufacturers in the usual conduct of and for the usual purposes of their manufacturing business, and any mechanical tools or implements, whether worked by hand or steam, or other motive power, machinery, manufacturing apparatus or engines, owned by any individual, firm or corporation in said town, and properly subject to valuation and taxation therein, which said