

LAWS OF MARYLAND.

Vacancy.

with the approval of said Council, appoint another person to act as clerk, collector and treasurer as aforesaid; and in case of vacancy in said office from any cause the Mayor and Council shall fill the same for the balance of the term; and any person so appointed shall take the oath and give the bond hereinbefore required, and so perform all the duties of the said office. The said clerk is hereby empowered to administer an oath or affirmation to any person presenting a claim or account against the Mayor and Council, but shall not be allowed any fee for same.

Assessment
books of city.

140. Sub-Section 4. He shall keep the assessment books of the said city, with the names of taxpayers arranged alphabetically, stating the value of each piece of property, real or personal, assessed, with sufficient description thereof to identify the same. He shall keep a full and fair cash account showing the sums of money received by him, so as to indicate the source from whence the same was received, and showing all money paid out by him, to whom and for what purpose; and all the books, documents and papers pertaining to his office shall be supplied by the Council, and shall be the property of the Mayor and Council, and kept in their office, and at all times subject to the examination of the Mayor and Council, and shall be delivered by him to his successor when duly qualified.

Levy for taxes.

140. Sub-Section 5. He shall, immediately after the levy of taxes has been made by the Council, give notice of the making of the said levy in one or more of the papers published in Salisbury once a week for two successive weeks, and shall prepare the tax bill or account of each taxpayer, and forward the same by mail, or deliver the same in person to such taxpayer, or to his agent, within thirty days after the making of said levy; and such tax bills shall contain a clear statement of the amount of property assessed, real and personal, separating with the rate of the levy, and the time from which the same will begin to draw interest. He shall keep a copy of the said notice, with memorandum on the said copy of the date of mailing or delivery, as the case may be, which same shall be *prima facie* evidence of said mailing or delivery.

Depositing in
bank of city's
funds.

140. Sub-Section 6. He shall, at least once a week, deposit in some bank in Salisbury to be designated by the Council, and to the credit of the Mayor and Council, all taxes and moneys received or collected by him up to the time of such deposit; and the said money shall only be drawn from the said bank upon the check of the President of the Council, countersigned