

of office shall be for two years from the date of his confirmation, or until his successor shall have been duly appointed and qualified.

140. Sub-Section 12. The said collector shall be liable for all taxes remaining uncollected after the first day of July in each year that may have been levied at the last preceding levy; and the Mayor and Council shall enter suit upon the bond of the said collector and treasurer at the term of the Circuit Court for Wicomico County next succeeding the July term of the said court; provided, that judgment shall not be for such of the unpaid taxes as may have been assessed in error or could not have been collected by legal proceedings or that may be insolvent.

Liable for taxes uncollected after certain date.

140. Sub-Section 13. The said clerk and collector shall attend all meetings of the Council, and shall be at the room of the City Council daily, except Sunday, from nine A.M. to four P.M.

Clerk to attend all meetings of Council.

140. Sub-Section 14. He shall make itemized statements at each regular monthly meeting of the Council, and as often as required by them, of all operating expenses and all money received and expended during the month, and a like statement to the Mayor when requested by him; and it shall be his duty to collect all taxes levied during his term of office, and to pay over to his successor all money not paid out; and provided, that the outgoing treasurer shall have as full and ample power, after the expiration of his office, to collect unpaid taxes as he had before his term had expired, and by the same remedies, to January 1 next succeeding the expiration of his term.

Monthly itemized statement.

140. Sub-Section 15. He shall keep a diligent lookout for all property not assessed, improvements and property brought into the town, and report the same to the Council for taxation.

Property not assessed.

140. Sub-Section 16. The books of the said collector shall be audited on or about the first day of July of each year by some competent person, to be appointed by the Mayor of the said city.

Annual audit of books.

140. Sub-Section 17. Whenever the property, real or personal, shall be exposed for sale by the said collector for taxes under the provisions of this law, the collector or clerk of the said Council, or the Mayor, may bid for and purchase the same at the sale thereof for the use of the said Mayor and Council; provided, that the sum bid shall not in any case exceed the

May purchase land sold for taxes for use of municipality.