all questions that may be referred to him, and shall also in writing advise the officers of said city as and when he may be called upon for said advice. He shall prepare all ordinances and examine, supervise, prepare and approve as to form, all the contracts, specifications, deeds and all other legal papers and forms of the said Mayor and City Council, and he shall have general supervision over all the legal business of said Mayor and City Council, and shall attend to all said business. He shall maintain an office in the City Hall and shall prosecute all city cases in the City Police Court. He shall be paid such salary as the Mayor and City Council shall by ordinance direct, and he shall, when obliged to leave the city on the city's business receive his actual expense, in addition to his salary. He shall be not less than twenty-five years of age, five years a resident of the city and three years a member of the bar. He shall give bond for the faithful performance of his duties in the sum of five thousand dollars (\$5,000.00) to be approved by the Mayor and City Council of Cumberland.

AUDITOR.

1922, ch. 96, sec. 31.

It shall be the duty of the Auditor to examine in detail all bills, accounts and claims against the said city, and if found correct, sign his name in approval thereof, but if found incorrect, he shall return them to the party presenting the same for correction. He shall be general accountant for the said city, and shall keep in books regular accounts of all real, personal and mixed property of the said city, of all receipts and disbursements of money, and under proper heads, separately, each source of receipt and the cause of each disbursement, and shall also keep an account with each person, including the officers, who have money transactions with the said city, crediting the amounts allowed by proper authority, and specifying the particular transactions to which the said entries apply. It shall also be his duty at least once a month to examine the books or accounts of all officers of said city, charged with the receipt and disbursement of money, and if they be found incorrect, to at once make a report in writing of the same to the Commissioner of Finance and Revenue. It shall also be his duty to examine all accounts against said city, after appropriation has been duly made to pay the same by the Mayor and City Council; and he shall render such services from time to time as the Mayor and City Council shall direct. He shall give bond for the faithful performance of his duty in the sum of five thousand dollars (\$5,000.00), to be approved by the Mayor and by the Commissioner of Finance and Revenue.

TAX COLLECTOR.

1922, ch. 96, sec. 32.

32. In addition to the duties hereinafter prescribed for the City Tax Collector in Sections 58 to 63 of this Article, it shall also be the duty