

year, during the month of July, the Clerk shall prepare and submit to the Mayor and Council a statement in detail of all resources and receipts and all expenditures and disbursements showing to whom and for what purpose the City funds were expended during the preceding fiscal year, which said statement, after being approved by the Mayor and Council, shall be published by them not later than the month of August, in at least one newspaper published in said City.

1910, ch. 529, sec. 81 (p. 1091).

77. The said collector and his bond shall be liable for all taxes remaining uncollected after the first day of July in each year that may have been levied in the last preceding levy, and the Mayor and Council may enter suit at the term of the Circuit Court for Somerset County next thereafter, and recover judgment for same, less allowance for taxes assessed in error and those uncollectible by law. In case judgment is had for same, the sureties on his bond on paying same shall have the same powers to enforce the collection of said taxes as the said collector has under this Act. At the expiration of the term of his office and the qualification of his successor the collector shall turn over to his successor his tax books and all notices and papers connected therewith, together with all money received for taxes not deposited, and the new collector shall succeed to and have all the powers to collect and enforce the payment of any taxes so remaining unpaid as the old collector, and he shall keep a separate account of such collections, and his bond shall be liable therefor in same manner as if he had been appointed to collect the same in the first place.

1910, ch. 529, sec. 82 (p. 1092).

78. The books and accounts of said clerk, treasurer or collector shall be audited on or before the first day of October, January, April and July in each year by a competent person or persons to be appointed by the Mayor. The Mayor or the Council may order an audit of same at any time he or they deem proper so to do by a competent person or persons appointed by him or them, or may personally inspect the said books and accounts at any time, and the said officers shall submit all their books and accounts for such examination.

1910, ch. 529, sec. 83 (p. 1092).

79. The said collector shall keep a lookout for all property not assessed, improvements and property that may be brought into the limits of the city or owned by residents thereof liable to taxation, and report the same to the Council in each year prior to each annual levy, and the Mayor, with the approval of the Council, may appoint special assessors and provide for payment for their service and prescribe their duties, and shall also report such new property as may be brought to his notice by other persons.

1910, ch. 529, sec. 84 (p. 1092).

80. The Council shall in each and every year at least two weeks before making the levy, add to and include in the assessment all taxable prop-