

lien upon the real estate mentioned therein, but said certificate shall not affect the liability therefor of the persons who own the real estate at the time such tax was levied, or at any time after such levy and before the issue of said certificate; and said town clerk shall be responsible to said town for any loss of taxes that may arise from error in said certificate.

1906, ch. 458, sec. 97B. 1910, ch. 365, sec. 97B (p. 1173). 1914, ch. 103.

199. The town clerk shall make out and submit to the Mayor and Council on April 1st of each and every year, his annual statement with an accurate, itemized account showing the receipts and disbursements for the fiscal year, which shall be published in connection with the Mayor's annual report. Also, at each monthly meeting of the Council and as often as required by them, he shall submit a statement of all operating expenses and all money received and disbursed during the preceding month, and showing the balance on hand in each of the several funds; and a like statement to the Mayor whenever requested by him.

The books of the town clerk shall be examined by a committee of the Council in January and July in each year, and in the month of April in each year a full audit of his annual report, vouchers and all books and papers relating to the duties of his office shall be made and reported upon, in writing, by some competent accountant appointed by the Mayor and Council.

1906, ch. 458, sec. 97D.

200 The town clerk shall be removed from office by the Mayor upon conviction by the Circuit Court of wilful neglect of duty, misdemeanors or malfeasance in office.

1906, ch. 458, sec. 97E.

201. The provisions of the Code of Public General Laws of Maryland now in force or hereafter enacted applicable to collectors of State and county taxes, except where the same are repealed by or are inconsistent with the provisions of this Act, shall be held to apply to the town clerk of said town, who as to his powers, rights, duties and liabilities, both civil and criminal, and those of his bond or bondsman, shall be in all respects in the same position as State and county collectors of taxes, except as herein provided.

1906, ch. 458, sec. 97F.

202. Nothing in this article shall be taken or understood as impairing the duties and obligations of collectors of town taxes heretofore appointed in regard to the levies now in their hands for collection, but such collectors shall proceed to complete such collection under the existing provisions of law as fully as if this Act had not been enacted.

1906, ch. 458, sec. 97G. 1918, ch. 134.

203. The Mayor and Council are hereby authorized and empowered to borrow, on the faith and credit of the town, and for the use of the town,