

SEC. 220. During the month of April, in the year eighteen hundred and ninety-two, and every two years thereafter, the mayor and city council of Laurel shall appoint one person as treasurer of said town, who shall possess the same qualifications as those required for mayor, to serve for two years and until his successor is appointed and qualified, whose duty it shall be to keep an account of the receipts and disbursements of the corporation in a well bound book to be provided by the mayor and city council for that purpose, and he shall render to the city council an account of the same once each month; before entering upon the duties of his office he shall give bond payable to the said mayor and city council in such penalty as they may fix, with securities to be approved by them, conditioned that he will well and faithfully account for all moneys paid over to him by the bailiff of said town, or any other person, and all taxes and other moneys for the use and benefit of said corporation, and that he will also well and truly pay to the order of said mayor and city council, all sums of money so received by him, and the said bond shall be recorded among the records of said corporation, and the said treasurer shall qualify and enter upon the duties of his office on or before the first Monday in May succeeding his appointment, and a failure to qualify within the time herein specified, shall be deemed a refusal to accept the office, and another appointment shall be made by the mayor and city council, provided, that at the expiration of the first year of the term of the said treasurer, and before the tax bills for the next year are placed in his hands, he shall make a full and complete settlement of all moneys received by him, and shall report the amount of, and return all bills for taxes which are delinquent and insolvencies, and upon the return of the delinquent tax bills and insolvencies as provided for herein, he shall be relieved of the amount thus charged against him, and the amount of said bills shall at the beginning of the second year of the said term be placed in his hands, and charged to him under his bond as delinquent taxes, to be collected by him as such; and it is further provided, that the said treasurer shall in one month after the expiration of his term of office make a full settlement of all moneys received by him, and upon failure to do so, his bond shall be put in suit.

It shall be his duty during the month of April in each and every year in which there is no general assessment to assess all improvements and new property, not assessed at the last general or special assessment, and report the same to the mayor and city council, who shall have the power to revise the lists and the same power as given them in section two hundred and six.

Treasurer—  
duty of.

He shall  
give bond.

Proviso.

Assess new  
property.