

CHAP. 34.  
Treasurer to  
be appointed.

thereafter, before said date, appoint a treasurer for the town of Bel Air, who shall hold his office for two years from the first day of April succeeding the date of his appointment, and until his successor has been duly appointed and qualified as hereinafter provided, and shall, before he enters upon the discharge of his duties as such, execute and deliver a good and sufficient bond to the said town of Bel Air in the penalty of five thousand dollars, conditioned for the faithful performance of his duties as treasurer; said bond to be approved by the said Town Commissioners; and if at any time a vacancy shall occur in said office, the said commissioners shall at once make a new appointment for the residue of the term.

Office  
declared  
vacant.

Section 26 A. In case any person appointed as treasurer shall fail to execute the bond required in the preceding section, within one week after his appointment, the said commissioners shall declare said office vacant and at once proceed to fill the same by the appointment of a suitable person for the residue of the term, who shall qualify as aforesaid.

Collector of  
Taxes.

Section 26 B. The treasurer of the town of Bel Air shall be the collector of all taxes which may be levied by the Town Commissioners and shall receive all moneys which may be due said town from any source whatsoever, and shall pay all claims against said town when certified to him by the Town Commissioners, but he shall not pay any claim against said town without deducting from the amount thereof all and every sum or sums due or owing to said town for taxes or otherwise by the holder of said claim, and no assignment of such claim to avoid such deduction shall be valid.

Assessment  
to be made.

Section 26 c. The treasurer of the town of Bel Air shall at all times inform himself by all lawful means of all lawful property, stock or investments in said town liable to taxation and not included in the list of assessments, and of all new buildings and improvements, and of all property created or acquired since the last revised assessment, and he shall value the same at the full cash value thereof, and shall make return thereof to the Town Commissioners; and for the purpose of this section the said treasurer shall be clothed with the power of general assessor of said town, and shall receive a fee of twenty-five cents for each assessment made by him of new or missed property, and his valuation shall be subject to revision and correction by the said Town Commissioners, whose decision shall be final. Before any assessment made as aforesaid shall become valid, five days' notice thereof in writing shall be given to the owner of the property to be assessed, and if such owner be not found within the limits of said town, then the same shall be given to the person in possession of the