

said, and said bond to be approved and recorded as aforesaid. In case of a vacancy for any cause in said office, the Mayor shall appoint some person to fill the unexpired term, the new appointee to be confirmed and to take the oath if originally appointed. The clerk may take the probate to any account against said city and administer oaths in any proceedings, where necessary, had before the Council, but shall receive no fee therefor.

151. *And be it enacted*, That the said clerk, collector of city taxes and treasurer of the city shall attend all meetings of Council, and shall be at the room of the Council daily from 9 A. M. to 4 o'clock P. M., except Sundays and legal holidays, unless prevented by sickness. He shall keep full and accurate accounts of the proceedings of the Council, record all ordinances in the ordinance books, all proceedings in relation to the opening, closing, widening, grading or paving of any street or alley or part thereof, including reports of commissioners on same, in a suitable book and indexing same. He shall keep the assessment books of said city, with names of owners of property arranged alphabetically, and the property so described as to identify same, stating the value of each piece thereof. He shall keep full and fair account of all money received by him and of money paid out, showing from whom or what source it was received and for what paid out, special funds to be kept under separate heads. All books, papers and documents and other supplies shall be supplied by and be the property of the Mayor and Council of Salisbury, and shall be turned over by him to his successor in office when duly qualified. He shall on each day deposit in some bank or banks in Salisbury, to be designated by the Council, to the credit of the Mayor and Council of Salisbury all moneys received or collected by him for taxes or from any other source, belonging to them, up to the time of making such deposit. Said money shall only be paid out on check signed by the treasurer and countersigned by the president of the Council, and only for such debts or purposes as may be designated by the Council.

152. *And be it enacted*, That immediately after the levy is made by the Council in each year the said clerk, collector and treasurer shall give notice of the making of the levy in one or more newspapers published in said city. He shall make out and mail or deliver in person to each taxpayer or his agent a bill or account of the taxes due by him, giving the amount of real and personal property with which he is assessed, the rate of taxation and amount of taxes due and the date from which they will bear interest. In case the owner or his agent can not be found, he shall attach the aforesaid bill or account on a piece