

ceived 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.

82. 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.

83. 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.

84. 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 property omitted by the assessors and all property acquired and improvements made since the assessment; and in case of property of any kind not assessed the Council may place same on the assesment and tax books for the four preceding levies if same have been omitted that long, or for such length of time not exceeding four years as same have been omitted from taxation, and the said back taxes shall be a lien on such property and enforceable against the owners in same manner as if said property has been assessed in the first place. The Council shall give at least two weeks' notice in one or more newspapers published in said city of the time of making their levy and of the time for making changes and additions to the assessments, and shall hear all complaints in regard to changes or assessments, if any, up to seven days prior to making their levy. The Council may at any time change, increase or decrease the valuation of any property by giving the owner or owners thereof or his, her or their agent notice in writing of their intention so to do at least ten days before doing so.

85. The Council shall on or before the first day of October annually levy upon the assessable property subject to taxation