

He shall keep the assessment books of said City, with the names of the owners of property arranged alphabetically, or as nearly so as may be practical, and the property assessed so described as to be identified, and the value of each piece of such property shown therein.

He shall keep full and fair account of all money received by him and of all money paid out, showing from whom or what source it was received and for what and to whom it was paid out. Special funds shall be kept under separate heads.

He shall on each day deposit in some bank or banks of 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 (except as herein expressly otherwise directed) belonging to the said corporation. Said money shall be paid out only on check signed by the Clerk and countersigned by the President of the Council, and shall be drawn only for such debts or purposes as may be designated by the Council.

All books, papers, documents, records and supplies used by the said Clerk shall be furnished by the Mayor and Council of Salisbury and shall be its property and shall be turned over by the said Clerk to his successor in office when such successor has duly qualified.

152. *And be it enacted,* That immediately after the levy is made by the Council in each year the said Clerk of Salisbury 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, which bill or account shall contain an itemized statement of the amount of real and personal property with which he is assessed, the rate of taxation and the amount of taxes due and the date from which they will bear interest. In case the owner or his agent cannot be found, the said Clerk shall attach the aforesaid bill or account to piece of the real property, or deliver it to the servant or bailee in custody of the personal property, so assessed to him or her. He shall keep a copy of the bill or account with a memorandum thereon of the date of mailing, delivering or posting on said property, as the case may be, of such bill, and such memorandum shall be prima facie evidence of such mailing, delivering or posting.