

Before the said Clerk shall enter upon his duties he shall take and subscribe to the following oath, before the Mayor:

"I, . . . . ., having been appointed Clerk by the Mayor and Councilmen of the City of Frostburg, in the presence of Almighty God, do solemnly promise and declare that I will faithfully perform the duties of Clerk, and will collect all taxes, water rents and assessments according to law, without fear, favor or partiality."

The Mayor and Councilmen shall appoint a Treasurer, who shall give bond, to be approved by the Mayor and Councilmen, in such penalty and with such sureties as the Mayor and Councilmen shall prescribe, conditioned for the faithful performance of the duties of his office, and who shall pay moneys only on the order of the Mayor and Councilmen.

Section 141A. That after the election and qualification of a City Clerk in the month of May, 1924, as hereinbefore provided, the office of the Tax Collector to the Mayor and Councilmen of Frostburg shall be abolished, and all of the duties pertaining to said office shall hereafter be performed by the City Clerk who shall receive for his services such compensation as the Mayor and Councilmen may deem proper in lieu of any commissions heretofore allowed the Tax Collector; that a financial statement from the books of said Clerk shall be published annually; provided that all rights of the Mayor and Councilmen of Frostburg against the present Tax Collector and all prior Tax Collectors and all liabilities and obligations now existing against said Tax Collectors as to collecting and accounting to the Mayor and Councilmen of Frostburg for all taxes, water rents and assessments, which they are authorized by law to collect and account for, shall in no wise be impaired by this Act.

Section 147. Whenever they shall levy a tax, the Mayor and Councilmen shall make out an alphabetical list of the persons chargeable therewith, and shall fix the respective sums to be collected from each person, and annex to said list a warrant to the Clerk to collect same.

Section 148. The Clerk, within ten days after the receipt of such warrant and list, shall render to each person named therein an account of his tax, and unless the same be paid within three months after the date of the levy, may collect the same as provided by Section 150 of this Article; and all assessments, rents and charges made by said Mayor and