

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 said Clerk to his successor in office when such successor has duly qualified.

158C. The Council shall, on or before the first day of October, annually levy upon the assessable property subject to taxation for City purposes a sufficient sum for all general purposes, not to exceed sixty-five cents on the one hundred dollars of the assessed value of such property, and such sums as have been heretofore authorized or that may be hereafter authorized by Act or Acts of the General Assembly of Maryland for the liquidation and payment of the indebtedness of the City of Salisbury, or any bonds thereof and interest thereon, issued or to be issued under the authority of law heretofore or hereafter passed. The taxes so levied shall from the time of the levy be a lien upon the real and personal property of the person by whom they are owing; provided, however, that the said Clerk of Salisbury may seize and take and sell any property of the owner for the purpose of enforcing the payment of such taxes due and owing. And the said taxes may be collected either by sale as herein provided or as other debts are collected under the laws of this State. The said taxes shall bear interest from the first day of January next succeeding the levy, and all taxes not paid and in arrears after the said first day of January shall be collected as herein provided.