

7. (Appointive Officials) (a) Secretary and Treasurer. The Mayor shall appoint and may dismiss a Secretary and Treasurer. It shall be the duty of this officer to attend the meetings of the Board of Aldermen and keep a journal or minute book in which he shall keep a complete and accurate record of the proceedings of the Board. He shall have charge of and preserve the records of the Town and properly and accurately file and index the same. He shall issue all licenses and permits as directed by the Mayor and authorized by the Board of Aldermen. He shall be the custodian of the seal of the Town and shall affix it to any papers to which he may be so required. He shall be the official assessor of the corporation, with like powers and duties as the Supervisor of Assessments and the Assessors appointed under State Law, his powers and duties being limited to the corporation limits and by Public General Law. He shall make and preserve a book or books in which the real estate and personal property of the Town is assessed for taxation. The assessment of real and personal property for the purpose of taxation shall be the same as the assessment thereof for the purpose of state and county taxation, but the Secretary and Treasurer shall diligently inquire whether or not there is any property in the Town, real or personal, which does not appear on the county assessment books, and if so, he shall immediately report his findings to the Board of Aldermen in writing, mailing a copy thereof to the owner of such property and to the Supervisor of Assessments for the County.

(b) Receipts and Accounts. The Secretary and Treasurer shall receive all taxes, license fees, and all other revenues and monies belonging to the Town from whatever source the same shall be paid. It shall be his duty to collect all monies due to the Town as promptly as possible after such monies are due and payable. Any monies due and unpaid for a period of more than six (6) months, shall be reported in writing to the Board of Aldermen at every meeting until said monies are paid. He shall so keep his books and accounts that all receipts and disbursements and the source and character of the same may appear. They shall show all accounts and statements necessary to a true and accurate understanding of the financial affairs of the Town. He shall keep all of his books and records in such form as may be required by any State Law providing for a uniform method of accounting, and in order to enable him to promptly and accurately furnish all information and reports as required or requested by any State Department authorized to request the same.