

(e) He shall submit a monthly statement of receipts and disbursements to the Mayor and City Council, in such form as the Mayor and City Council may require.

(f) He shall at the end of each fiscal year submit a complete financial report to the Mayor and City Council.

(g) He shall ascertain that all taxable property within the City is assessed for taxation.

(h) He shall collect all taxes, special assessments, license fees, liens, and all other revenues of the City, or for whose collection the City is responsible, and receive any funds receivable by the City.

(i) He shall have custody of all public monies, belonging to or under the control of the City, deposit the same in such depositories and in such funds as shall be designated by the Mayor and City Council, and account for the same at all times.

(j) He shall have custody of all investments and invested funds of the City, or under the control of the City, except as to funds in the control of any set of trustees, and shall have custody of all bonds and notes of the City.

(k) He shall have charge of the purchase, storage and distribution of all supplies, materials, equipment, and other articles used by any office, department or agency of the City.

(l) He shall do such other things in relation to the fiscal and financial affairs of the City as the Mayor and City Council may require.

107A. BOND. If the separate position of Director of Finance is created, such officer shall give bond in the amount of Twenty Thousand Dollars (\$20,000.00).

108. ASSESSMENT DIVISION. (a) The Assessment Division shall maintain suitable records showing the owners of all property within the City. It shall work in conjunction with the Supervisor of Assessments of Allegany County in keeping these records current. Prior to the date of finality of each tax year, the Assessment Division shall certify to the Tax Collecting Division the complete tax roll of the City, showing the names and addresses of all taxpayers, the assessed value of their property, the tax rate, and the amount of money in taxes to be collected therefrom. The Assessment Division also shall keep current a list of the liens held by the City which have not been collected, and a list of the judgments held by the City and not collected. These liens and