

judgments also shall be certified to the Tax Collecting Division, along with the tax roll.

(b) The head of the Assessment Division shall be the City Assessor, who shall be a member of the Classified Service.

109. TAX COLLECTING DIVISION. (a) The Tax Collecting Division shall receive and maintain the tax rolls as certified to it by the Assessment Division. It shall collect all taxes and other income and revenue due the City, including water rents, liens and judgments. If any paving or sewer liens have not been collected within one year after being certified to the Tax Collecting Division, they shall be added to the regular tax bill sent to the individual against whom any said lien is held, at the rate of one-fifth of the amount of said lien for each of the succeeding five year. Provided, that liens existing at the time this Article becomes effective shall not be so collected by being added to the tax bills, unless by agreement between the parties.

(b) The head of the Tax Collecting Division shall be the Tax Collector, a salaried employee of the City and a member of the Classified Service.

(c) The Tax Collector shall give bond in the amount of Twenty-five Thousand Dollars (\$25,000.00).

110. AUDITING DIVISION. (a) The Auditing Division shall act as the general accountant and comptroller for the City. It shall supervise, control and audit all the accounting affairs of the City.

(b) The head of the Auditing Division shall be the Auditor, who shall be a member of the Classified Service.

(c) The Auditor shall inspect all books, papers and accounts of every department or agency of the City government. Any officer who shall fail to deliver the same upon demand shall be deemed guilty of a misdemeanor and upon conviction shall be fined not less than one hundred dollars nor more than five hundred dollars.

(d) Any report of the Auditor shall be deemed to be prima facie correct in any Court proceeding in which it may be introduced.

111. PURCHASING DIVISION. (a) The Purchasing Division shall contract for, purchase, store and distribute all supplies, materials and equipment required by any office, department or agency of the City.