

Commissioners for all water rents and town taxes collected by him under such levy, within three months after receiving such levy, and he shall at the end of six months next after the levy is received by him, return a list of insolvents so far as ascertained by him, and at the end of twelve months he shall return his final list of insolvents.

(5) At the end of six months from the date levy is due, one half of the solvent taxes and water rents shall be settled for with the President and Commissioners of Princess Anne including all the amounts paid thereunder, at the end of nine months one fourth shall be paid thereunder, and at the end of twelve months the whole levy, less insolvents allowed, shall be settled with the President and Commissioners of Princess Anne. After he has paid to the Commissioners any charges for water rent or town taxes included in the levy or list of water rents due, he shall be entitled to enforce payment of the same in all respects as if the Commissioners had not been paid. Besides the mode in the Charter provided for enforcing the payment of delinquents, either taxes or water rents, after he has paid any claim on account of taxes or water rent, he may bring an action at law for money paid against the party liable for such water rent or town taxes, if he so elects, and he may maintain such action as long as the account or claim is not barred by the statute of limitations, without regard to the termination of his official service as Town Manager.

317B. At least once a year the President and Commissioners of Princess Anne shall appoint one or more competent accountants, whose duty it shall be to make a careful examination of the books and vouchers of said "Town of Princess Anne." Said accountant or accountants shall be called the Town Auditors and shall, before they enter upon the discharge of their duties as such, take and subscribe before the President and Commissioners of Princess Anne, the official oath prescribed by the State Constitution for officers qualifying to fill their offices. The Town Auditor or Town Auditors shall make an audit at least once during the year, and more often if the President and Commissioners recommend, of the books and accounts, and their salaries shall be prescribed by the President and Commissioners. The said auditor or auditors shall make a report to the Commissioners of their findings, which shall be published one week thereafter in a weekly newspaper in Somerset County.

317C. The Town Manager of Princess Anne shall be the collector of all water rents due the town and also all town