

or before the first Monday in July, in each and every year which said taxes shall be due and payable and bear interest on the first day of January next succeeding the levy of the same as provided by Section 324 of this Article, but there shall be no necessity for the Commissioners to appoint assessors in order to get a basis for said levy but they must adopt the assessments of the State and County, and use the State and County's assessment thereof in making their levy. In case any property which, under the law is subject to taxation for municipal purposes in the Town of Princess Anne, has not been assessed such property may be placed on the assessment books of said town at any time and shall be subject to taxation for the current and previous years not exceeding four years in all, in the same manner as other property is subject to taxation.

317H. Within sixty days after the annual levy shall have been made the said Town Manager of Princess Anne, in performance of his duties as administrative officer to the President and Commissioners of Princess Anne, shall make a true copy of the assessment list of the Town of Princess Anne in books supplied by the Commissioners for that purpose, showing the aggregate assessment of every person, firm, or corporation as the same there appears on the assessment books of the said Town with the names of said owners arranged according to Election Districts, and alphabetically for each District or division, and the amount of regular and special town taxes due and owing by every such person, firm, or corporation; and said books shall be kept in the office of the President and Commissioners of Princess Anne, or other place of safety from fire and burglary, and the said Town Manager of Princess Anne shall place thereon all credits whether for money received, transfers, insolvencies, discounts, or abatements. He shall also keep a full and fair cash account showing all sums of money received by him, so as to indicate the source whence the same was received respectively, and showing all sums of money paid out by him either to the President and Commissioners of Princess Anne, or to any one else by their warrant.

317I. All books, documents, and papers pertaining to the office of the Town Manager of Princess Anne shall be the property and records of the Town of Princess Anne, and shall be kept as aforesaid by the said President and Commissioners of Princess Anne, in a safe place, so as to secure them against fire or burglary and shall at all times be subject to the examination of the President and Commissioners of Princess Anne, the Grand Jury of