

October. If not paid by this date, they shall bear interest at the rate of one-half of one per cent (0.5%) for each month or fraction of a month from the date of the levy JULY 1 until paid. All taxes not paid and in arrears after the first day of the following January shall be collected as provided in Section 58. The council, by ordinance, may provide for discounts for prompt payment of tax bills.

COLLECTION OF DELINQUENT TAXES:

58. All taxes levied by the council shall be liens upon the property on which the taxes are levied. When the taxes on any property have not been paid and are in arrears as provided in Section 57 of this charter, they may be collected by judgment, by attachment, or by sale of the tax delinquent property. Any property sold for payment of taxes shall be sold by the clerk in the same manner as that prescribed by law for the sale of tax delinquent property by Allegany County except that advertisement of the sale in one newspaper of general circulation in the City of Frostburg shall be deemed sufficient advertisement.

FEES:

59. All fees received and all money collected by an officer or employee of the city government shall belong to the city government.

AUDIT:

60. The financial books and accounts of the City shall be audited by a competent person or persons meeting the qualifications of state law, and appointed by the council, at such times as the council shall determine. The audit shall be presented to the council within ninety days after the order for such audit has been made by the Mayor and Council.

PUBLIC DEBT:

61. The City of Frostburg shall have the power to borrow on the faith and credit of the city from time to time as may be deemed necessary for the general welfare of the city and its general corporate purposes. The city may issue and sell bonds for such indebtedness in accordance with the provisions of Section 62 of this charter or with state law.

PROCEDURE:

62. Except as otherwise specified under the provisions of this charter: