

for any purpose, in excess of the amounts appropriated for that general classification of expenditure pursuant to this charter. Any contract, verbal or written, made contrary to this charter shall be null and void.

Checks:

341-43. All checks issued in payment of salaries or other municipal obligations shall be issued and signed by the Clerk-Treasurer and shall be counter-signed by some member of the Council designated by the Council for that purpose.

Taxable Property:

341-44. All property, both real and personal, within the corporate limits of the city, or which may have a situs there by reason of the residence of the owner therein, shall be subject to taxation for municipal purposes, and the assessment used shall be the same as that for State and County taxes. The rate of tax shall not exceed Seventy-Five Cents on the One Hundred Dollars of assessed valuation. No authority is given by this section to impose taxes on any property which is exempt from taxation by any Act of the General Assembly.

Budget Authorizes Levy:

341-45. From the effective date of the budget, the amount stated therein as the amount to be raised by the property tax shall constitute a determination of the amount of tax levy in the corresponding tax years.

Notice of Levy:

341-46. Immediately after the levy is made by the Council in each year, the Clerk-Treasurer shall make out and mail or deliver in person to each taxpayer or his agent at his last known address a bill or account of the taxes due from him. This bill or account shall contain a statement of the amount of real and personal property with which the taxpayer is assessed, the rate of taxation and the amount of taxes due, and the date on which the taxes will bear interest. Failure to give or receive any notice required by this section shall not relieve any taxpayer of the responsibility to pay on the dates established by this charter all taxes levied on his property.

When Taxes are Overdue:

341-47. The taxes provided for in the previous sections of this charter shall be due and payable on the first day of