

may require to the Council of all expenses incurred by the city and of all money received and expended during the preceding month, and a like statement to the Mayor, at any time he may ask therefor.

1908, ch. 310, sec. 157 (p. 1112).

287. The said collector and his bond shall be liable for all taxes remaining uncollectible after the first day of July in each year that may have been levied in the last preceding levy, and the Mayor and Council may enter suit at the term of the Circuit Court for Wicomico county next thereafter, and recover judgment for same, less allowance for taxes assessed in error and uncollectible by law. In case judgment is had for same, the sureties on his bond, on paying same, power to enforce the collection of said taxes as the said collector has under this Act. At the expiration of the term of his office and the qualification of his successor the collector shall turn over to his successor his tax books and all notices and papers connected therewith, together with all money received for taxes, and the new collector shall succeed to and have all the powers to collect and enforce the payment of any taxes so remaining unpaid, as the old collector, and he shall keep a separate account of such collections, and his bond shall be liable therefor in same manner as if he had been appointed in the first place.

1908, ch. 310, sec. 158 (p. 1112).

288. The books and accounts of said clerk, treasurer and collector shall be audited on or before the first day of October, January, April and July in each year by a competent person or persons, to be appointed by the Mayor. The Mayor or the Council may order an audit of same at any time he or they may deem it proper so to do, by a competent person or persons appointed by him or them.

1908, ch. 310, sec. 158A (p. 1112).

289. The said clerk, treasurer and collector shall keep a look out for all property not assessed, improvements and property that may be brought into the limits of the city or owned by residents thereof liable to taxation, and report the same to the Council in each year prior to each annual levy, and the Mayor, with the approval of the Council, may appoint special assessors and provide payment for services and prescribe their duties.

1908, ch. 310, sec. 158B (p. 1112).

290. The Council shall in each and every year, at least two weeks before making the levy, add to and include in the assessment all taxable property omitted by the assessors and all property acquired and improvements made since the assessment; and in case of property of any kind not assessed the Council may place same on assessment and tax books for the four preceding levies if same have been omitted that long, or for such length of time not exceeding four years as same have been omitted from taxation, and the taxes on such property shall be a lien on and enforceable against the owners of such property in same manner as if said property