by law.

Sec. 8. And be it enacted and ordained, That it shall be the duty of the Collector to have prepared annually, in the month of December, all the books required for con=ducting the business of his office during the ensuing year, and to provide the necess=ary Stationary from time to time, as may be required; said books and Stationary to be paid for by the Register; and to procure, so far as they have not been already obtained, full and correct copies, of the assessment list of all property within the city, which has been or may be hereafter assessed in pursuance of any Act of Assembly or ordinance of the city, which shall be retained and kept by the Collector, for the time being, in his of=fice; and which books, assessments lists and all other documents and papers belong=ing to or used in the office of the Collector shall be and are hereby declared to be the property and records of this corporation, and shall be, at all times, subject to the in=spection and examination of the City Council, or either Branch thereof; and upon the death, removal from office, or appointment of a successor, the same shall be de=livered to the succeeding Collector, or to the Register of the city, for the use of the Cor=poration.

Sec. 9. And be it enacted and ordained, That it shall be the duty of the Collector to enter in the books of his office all accounts of taxes and monies to be by him collec=ted, and also to enter in the said books correct accounts, taken from the assessment lists, with the names of the owners of the property, the particulars thereof, and the a=mount and rate of taxes payable thereon, in which accounts he shall enter such other taxable articles, the rate and amount of taxes thereon, as such person may be chargeable with, and from time to time enter thereon the payments received, in=solvencies allowed, transfers made, and any other abatement or discharge of such