Return to the Register.

the Register, or other person or officer authorized to receive the same, a statement on oath, of all monies received by him in the course of his collections since the last payment, said statement showing in detail, for what purpose the arrears of taxes so collected, were assessed.

Return to the State Treasurer

SEC. 3. And be it enacted and ordained, that the said Auditor shall pay over to the Treasurer of the State, all state taxes collected by him, and under the same provisions, conditions and penalties as now are, or may hereafter be imposed on the City Collector, by act of the General Assembly or ordinance of the city.

When to enter upon his duties.

SEC. 4. And be it enacted and ordained, that the Auditor so elected, shall enter upon his duties immediately after the passage of this ordinance, and thereafter biennially on the first Monday in March; and all his powers and authority shall cease and determine on the day next preceding the first Monday in March, biennially, unless he shall be re-elected.

May be removed.

SEC. 5. And be it enacted and ordained, that any Auditor elected by virtue of this ordinance, may be removed for incompetency or misconduct, by a convention of the two branches of the City Council.

Vacancy, how to be filled.

SEC. 6. And be it enacted and ordained, that whenever a vacancy shall occur in the office of Auditor of the city, it shall be the duty of the Mayor forthwith to summon the members of the City Council, for the purpose of filling such vacancy, if the same shall occur during the recess thereof; and it shall be the duty of the Council, in convention assembled, to fill such vacancy; and the person so elected, before he enters upon the duties of his office, shall execute a bond, agreeably to the provisions of the first section of this ordinance.

City Collector to hand over books.

SEC. 7. And be it enacted and ordained, that as soon as an Auditor shall have been elected, by virtue of this supplement, and shall have given bond and entered upon the duties of his office, it shall be the duty of the City Collector to hand over and deliver to said Auditor, all the books in his office containing accounts for any taxes due and in arrears to the state of Maryland, or to the city of Baltimore, and also the books containing charges for paving taxes, and taxes for new wells and pumps, which have been due and in arrears for more than one year, the City Collector retaining in his office a book or books, in which he shall enter all charges for paving taxes, and for taxes for new wells and pumps, which have not been due and in arrears for more than one year, and which taxes it shall be the duty of the City Collector to collect; and in like manner, the City Collector shall hereafter, in five days after the annual levy in each and every year, hand over and deliver to the Auditor, all the books in his office containing charges for paving taxes, and for taxes

for new wells and pumps, which have been due and in arrears for more than one year.

Power to enforce payment.

SEC. 8. And be it enacted and ordained, that it shall be the duty of the Auditor to collect all such accounts as may be placed in his hands, by virtue of the provisions of this ordinance, in the same manner, and by the same proceedings, as the City Collector may now use and employ; and for that purpose, the Auditor shall have and is hereby invested with all the powers and authority given to the City Collector, by any existing ordinances, to collect and enforce the payment of taxes, of any description, due and in arrears, and in all cases in which the City Collector is now required to report to the Register of the city his proceeedings to enforce payment of any taxes, or to return to said Register the proceeds of any property sold; it shall be duty of the Auditor to make similar reports of his proceedings, and returns of proceeds of sales, to the Register in like manner, and within the same prescribed periods as the City Collector is now required to do.

Return of proceeds of sale.

SEC. 9. And be it enacted and ordained, that so much of section fifth of ordinance No. 58, of 1852, as provides for the salary of the Auditor, be and the same is hereby repealed; and that hereafter, the annual compensation of said Auditor shall be regulated by a per centage commission on the amount of his collections; that is to say, for the first sum of one hundred thousand dollars collected and paid over to the Register, he shall receive at the rate of one quarter of one per centum; on the second sum of one hundred thousand dollars so collected and paid over, at the rate of three-eighths of one per centum; on the third sum of one hundred thousand dollars so collected and paid over, at the rate of one-half of one per centum; and for the fourth sum of one hundred thousand dollars, and all sums above that amount so collected and paid over, at the rate of three-quarters of one per centum.

Compensation.

May appoint assistants.

SEC. 10. And be it enacted and ordained, that the said Auditor shall have authority to employ a clerk to take charge of the books of his office, and in general, to perform such duties as may be incident thereto, whose salary shall be eight hundred dollars per annum, payable monthly; and also six agents or assistants, whose duty it shall be, under the order and directions of the Auditor, to enforce all collections of arrears of taxes as aforesaid, by distress or otherwise, in the manner provided for by the ordinances of the city now in force, and prescribing the duties of the City Collector, and the said agents or assistants, shall receive for their compensation, the fees now authorized by law in such cases; and it shall be the duty of the Auditor to require of said clerk, and agents or assistants, before entering upon their duties, bond,

Duties of assistants.

Bond.