

is no question, shall, if present, be first sworn in, that they may vote in the said cases of equality of votes, if desirous of so doing; and the councillors going out of office, whom the newly elected councillors thus sworn shall subsequently replace, shall not vote in case of an equality of votes as aforesaid, and the said councillors elect shall afterwards respectively take the oaths prescribed by the Act passed in the eighteenth year of Her Majesty's Reign, chapter one hundred and fifty-nine, as amended by this Act, and the said books with the names of the said voters, and the names of the parties for whom they have respectively voted, together with the certificates produced and deposited by the said voters shall remain in the office of the city clerk, where they shall be open to inspection by any elector on payment of *one shilling*: Provided always, that the newly elected councillors as aforesaid shall not enter upon the duties of their office and shall not enjoy any of the rights and privileges, nor be liable to any of the duties and responsibilities of councillors as aforesaid until from and after the third Monday in January in each year.

Proviso: when the new councillors shall begin to act as such.

VIII. The financial year, as regards all accounts of the corporation of the said city shall commence on the first day of January and end on the thirty-first day of December in each year, both days inclusive; any law, custom or usage to the contrary notwithstanding: And all rates of assessment or taxes imposed and levied during the course of any one year shall be taken to be for the year commenced upon the first day of the month of January then next preceding, and ending on the thirty-first day of the ensuing month of December.

Financial year

Tax year.

IX. The forty-third section of the said Act shall be and is hereby repealed, and it is enacted that the treasurer of the said city, shall in books to be kept for that purpose enter true accounts of all sums of money by him received or paid as such treasurer; and the several matters for which such sums shall have been received or paid; and the books containing the said accounts shall at all reasonable times, be open to the inspection of the mayor or of any of the councillors of the said city; and all the accounts of the said treasurer, with all vouchers and papers relating thereto, shall be made up to and closed on the thirty-first day of December in each year; and shall on the first day of February then next ensuing, be submitted by such treasurer to the auditors elected for the said city, and such members of the said council, as the mayor of the said city shall name; and the said books of accounts, accounts, and all vouchers and papers relating thereto, shall from the first to the last day of February inclusively, in each and every year, be open to the inspection and examination of the said auditors and councillors to be named by the mayor for the purpose of the said books and accounts being examined and audited for the year preceding such annual examination; and if the said accounts shall be found to be correct, the auditors shall certify the same to be so; and after the said accounts shall have been so examined and audited in the month of February in every year, the treasurer shall make out in writing and cause to be printed a full abstract of his accounts for the year; and a copy thereof shall be open to the inspection of all the rate-payers of the said city, and copies thereof shall be delivered to all rate-payers of the said city applying for the same, on payment of a reasonable price for each copy.

Sect. 43 of 18 V., c. 159 repealed, and new provision made as to municipal accounts, their examination and audit, &c.

Abstract to be made and published; and be open to all rate-payers