

AUDITORS.

169. Every Council shall, at the first meeting thereof, in every year after being duly organized, appoint two Auditors, one of whom shall be such person as the head of the Council nominates; but no one who, at such time, or during the preceding year is or was a member, or is or was Clerk or Treasurer of the Council, or who has, or during such preceding year had, directly or indirectly, alone or in conjunction with any other person, a share or interest in any contract or employment with or on behalf of the Corporation, except as Auditor, shall be appointed an Auditor.

Auditors.

Disqualification
for office of.

170. The Auditor shall examine and report upon all accounts affecting the Corporation, or relating to any matter under its control or within its jurisdiction, for the year ending on the thirty-first day of December preceding their appointment.

Duties of.

171. The Auditors shall prepare an abstract of the receipts, expenditures and liabilities of the Corporation, and also a detailed statement of the said particulars in such form as the Council directs and report in duplicate on all the accounts audited by them, and make a special report of any expenditure made contrary to law, and shall file the same in the office of the Clerk of the Council within one month after their appointment, and thereafter any inhabitant or rate payer of the municipality may inspect one of such duplicate reports, at all seasonable hours, and may by himself or his agent, at his own expense, take a copy thereof or extracts therefrom.

To prepare
abstract and
detailed state-
ment of re-
ceipts and ex-
penditures, &c.

172. The Council shall, upon the report of the auditors, finally audit and allow the accounts of the Treasurer or Chamberlain and Collectors and all accounts chargeable against the Corporation; and in case of charges not regulated by law, the Council shall allow what is reasonable.

The Council to
audit finally,
&c.

173. The Clerk shall publish the Auditors' abstract and Report (if any) and shall also publish the detailed statement in such form as the Council directs.

Clerk to pub-
lish abstracts
and statements.

174. Every County Council shall have the regulation and auditing of all moneys to be paid out of funds in the hands of the County Treasurer.

Audit of moneys
paid by
Treasurer.

175. The Council of every County may appoint two or more Valuers within the county, for the purpose of valuing the real and personal property, whose duty it shall be to ascertain the value of the same as directed by the County Council, but such valuers shall not exceed the powers possessed by Assessors under this Act, and the valuation so made, may be made the basis of equalization by the County Council for a period not exceeding five years.

County Council
may appoint
valuers, their
duties, &c.