

charge off the actual cost of such collection.

[Derivation: Section 2-209, 1973 Revised Code of Ordinances]

SECTION 4-111 (Reserved)

SECTION 3-412 ACCESS TO CITY BOOKS

The Treasurer shall have access to all of the books of the departments of the City, and upon exercising such authority, he shall from time to time make recommendations for improvements in such bookkeeping to the City Manager as in his judgement be necessary or desirable.

[Derivation: Section 2-210, 1973 Revised Code of Ordinances]

SECTION 3-413 MONTHLY REPORT OF EXPENDITURES VS APPROPRIATIONS,
NOTICE OF APPROPRIATION EXHAUSTIONS

The treasurer shall prepare monthly and submit to the Mayor and council members a comparative report showing for each account the appropriation, the amount expended during the month, the total expenditures to date and the unexpended balance in the account.

In case an appropriation shall become exhausted, the treasurer shall immediately give written notice of such fact to the City Manager.

[Derivation: Section 2-211, 1973 Revised Code of Ordinances]

SECTION 3-414 SAFEKEEPING OF RECORDS, DELIVERY TO SUCCESSOR

The treasurer shall cause all books, vouchers and documents under his care, belonging to the City, to be securely deposited in a fire-proof safe or vault at the end of each work day, and shall deliver them to his successor in office.

[Derivation: Section 2-212, 1973 Revised Code of Ordinances]

SECTION 3-415 ANNUAL AUDIT

The City books of the treasurer and City Clerk shall be subject to an annual audit as directed by the City Council.

[Derivation: Section 2-213, 1973 Revised Code of Ordinances]

SECTION 3-416 ISSUANCE OF QUIT-CLAIM DEEDS UPON PAYMENT OF TAXES

1. The Treasurer is authorized to execute and deliver upon behalf of the City, quitclaim deeds of property acquired by tax deeds and tax liens to an individual to whom the taxes were assessed or to that person's personal representative, upon payment of

such taxes in full with all interest and costs plus all sums listed under Subsection 2, and compliance with Subsections 3 and 4.

2. The Treasurer shall, prior to the issuance of a quitclaim deed to an individual taxpayer, require payment of all other moneys owed by such taxpayer to the City on the date of issuance of the quitclaim deed. This shall include the amount of all unpaid real or personal property taxes, assessments, penalties, judgments, and fees owed by taxpayer to the City, plus the sum of \$100.00 for expenses relating to preparing, processing and recording of the quitclaim deed. If the individual taxpayer and his or her spouse own a majority interest in an entity that owes money to the City, a quitclaim deed may not be issued except by Order of the City Council.
3. Prior to the issuance of a quitclaim deed for payment of taxes and other amounts due the City under Subsections 1 and 2, the Treasurer shall have received from the City's Code Enforcement Officer a written statement certifying that to the best of his knowledge, after inspection, the property described in the quitclaim deed is not in violation of any ordinance of the City or other land use, health or safety laws. If the Code Enforcement Officer cannot make such certification, the quitclaim deed may only be issued, if at all, by the City Council.
4. Except as specifically delegated to the Treasurer under this Section, all quitclaims of property or property interests acquired by the City shall be approved by Order of the City Council.
5. All moneys paid to the Treasurer for quitclaim deed issued under this section or by order of the City Council shall be in U.S. currency or by certified check, wire transfer, or other method that assures that such moneys are deposited in accounts of the City free and clear of claims by any person.

[Derivation: Ord. No. 00-15, eff. 12/21/00]

SECTION 3-417 TREASURER'S ANNUAL REPORT LISTING TAX ACQUIRED PROPERTY

1. Within the first 45 days of each calendar year the Treasurer shall transmit to the City Manager, a report listing all properties owned by the City by virtue of automatic tax lien foreclosures under 36 M.R.S.A. Sec. 943. The report shall include with respect to each listed property: (1) the full name of the last assessed owner and the current owner, if different; (2) the amount of taxes, interest, and costs owed the City with respect to each tax lien foreclosed; (3) the total amount of all taxes owed to the City with respect to each listed property, as of the date of the report; and per diem interest; (4) the total amount of non-tax obligations owed to the City by each listed current or previous owner; (5) the most recent assessed valuation of each listed property.