

## Ibid. sec. 15.

293. That on or before the first day of June, 1912, and each third year thereafter, the Mayor, with the consent, advice and approval of the council shall appoint three assessors, freeholders of said town who shall, under the direction of said council, make an assessment of all property, real, personal and mixed, in said town, at a fair cash value at public sale as near as they may be able to determine the same, and the council shall immediately levy a tax thereon not exceeding fifty cents on the hundred dollars' worth of assessable property in any one year; and all taxes so levied shall be a lien on any and all property of the person or persons against whom they may be levied; and any person may appeal from the valuation of said assessors to the council, which shall meet on the third Monday in June after said assessment and remain in session from day to day as long as may be reasonable to hear and determine said appeals, and shall give reasonable notice of said meetings, and shall increase or reduce said assessment as they may deem just; and the council shall once a year, before fixing and deciding upon the amount of taxes, licenses to be assessed for the ensuing year, cause to be made out a detailed statement exhibiting the items of liability and expense during said year, and shall cause the same to be published at least three times, once a week for three consecutive weeks, in a newspaper published in Montgomery county, and after hearing and considering objections by the owners of said property in said town, if any such should be made, shall revise said detailed estimates and fix and assess for the ensuing year such rate of taxation not exceeding fifty cents on every hundred dollars' worth of property as they shall deem necessary, together with the revenues of the town, to meet said revised detailed estimate of liabilities and expenditures; said revised detailed estimate, together with the new rate of taxation, shall be published twice in a newspaper and printed in Montgomery county; and the adoption of the said revised detailed estimate shall thereby be and become the appropriation of the respective amount for the respective purposes therein stated; and the council shall not audit, nor shall the clerk draw or sign any check in payment of any claim unless appropriation therefor shall have been duly made in accordance with this act; and said check shall be countersigned by the Mayor of said town. The council shall annually prepare and publish not later than the first Friday of November in each year a parallel statement of the appropriations and the expenditures under said appropriation of the funds of the town; the council shall also cause to be made from time to time during the said three years