

shall meet on the first Monday in July 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 and licenses to be assessed for the ensuing year, cause to be made out a detailed estimate exhibiting the items of liability and expenses 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 thereto by the owners of said property in said town, if any such shall be made, shall revise said detailed estimate and fix and assess for the ensuing year such rate of taxation, not exceeding thirty-five cents on every hundred dollars' worth of property, as they shall deem necessary, together with other revenues of the town, to meet said revised estimate of liabilities and expenditures. Said revised detailed estimate, together with the new rate of taxation, shall be published twice in a newspaper published and printed in Montgomery county, and the adoption of the said revised detailed estimate shall thereby be and become the appropriation of the respective amounts for the respective purposes herein stated, and the council shall not audit, nor shall the clerk draw or sign any check in payment of any claim, unless an 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 day of May in each year, a parallel statement of the appropriation and the expenditure 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-year periods, assessments of improvements made and of other property not contained in the general assessment list, and they shall make such other provisions as may in their judgment be necessary to carry into full force and effect the assessment herein provided for.

1906, ch. 800, sec. 17.

359. All taxes levied by the council shall be due and payable immediately upon the levy thereof at the office of the clerk, and the ordinance providing for the levy of taxes shall of itself constitute the authority for the same, and no other warrant or evidence of authority shall be required; within ninety days after the levying of any tax by the council the clerk shall return to the council a full and complete list of all taxpayers who are