

able, to hear and determine such appeal or complaints, and may thereupon increase or abate said assessment as they may deem just; and upon the completion of the revision of the assessment, the council shall levy a tax governed by said revised assessment, not to exceed the rate of fifty cents on each one hundred dollars' worth of property as so assessed, which levy shall be made by resolution of the council passed not later than the first day of July in each year; provided, that before such levy is made the council shall in each year cause to be made a detailed estimate exhibiting the various items of liability and expenditure, including the requisite amount for all expenses during said year, and cause the same to be published at least three times once a week in the official journal of the town, or in a county newspaper; and after hearing and considering objections thereto by taxpayers, if any, may revise said detailed estimate in their discretion and shall fix and assess for the ensuing year such rate of taxation not exceeding fifty cents on each one hundred dollars' worth of assessed property as hereinbefore provided, as they shall deem necessary, together with the other revenues of the town, to meet said adopted estimates of liabilities and expenditures; said adopted detailed estimate, together with the adopted rate of taxation, shall be published twice in the official journal of the town, or in a county newspaper, and the final adoption of the detailed estimate shall thereby be and become the appropriation for the respective purposes as therein stated, and the council shall not audit nor shall the clerk draw or sign any check or order in payment of any claim or the Mayor countersign same, unless the appropriation therefor shall have been duly made in accordance with this act. The council shall annually prepare and publish not later than the first day of May in the same manner as is above provided for the publication of the detailed estimate of the liabilities and expenditures, a parallel statement of the appropriations and the expenditures under said appropriations of the funds of the corporation.

1906, ch. 795, sec. 16.

550. That all taxes levied by the council shall be due and payable at the office of the clerk and treasurer as soon as they are levied. The ordinances providing for the levying of taxes shall of themselves constitute the authority for the same, and no other warrant or evidence of authority shall be required. If any taxes due from any person or corporation are not paid before the first day of September following, there shall be added on that day a penalty of one per centum thereof, and a