

taxation not exceeding fifty cents on every hundred dollars as they shall deem necessary, together with other revenues of the town, to meet said revised estimate of liabilities and expenditures. Said revised detail estimate, together with the new rate of taxation, shall be published twice in the official journal of the town, and the adoption of said revised detail estimate shall thereby be and become the appropriation of the respective amounts 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 an 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 a parallel statement of the appropriations and the expenditures under said appropriations of the funds of the corporation.

1906, ch. 384, sec. 16. 1912, ch. 790, sec. 259.

**429.** All taxes levied by the council shall be due as soon as they are levied, and are payable at the office of the clerk and treasurer of said town. The ordinance providing for the levying of taxes shall of itself constitute the authority for the same, and no other warrant or evidence of authority shall be required. On or before the first day of September of each year the clerk and treasurer shall prepare a full and complete list of all taxes in arrears, with a description of the property and the amount of taxes due from each, and a penalty of one per centum of such taxes in arrears shall be added on said first day of September, and a like penalty of one per centum on the first day of each succeeding month, until such taxes and penalties shall have been paid. On or before the first day of April the clerk and treasurer shall prepare a list of all taxes and penalties due and in arrears, a brief description of the property, the amount of taxes levied and in arrears, including all arrears for previous years, with penalties, interest costs and expenses accrued and to accrue thereon until the day of sale, together with the name or names of the persons or corporations against whom such taxes were assessed, to which list shall be appended a notice of sale stating that if such taxes, penalties, interest, costs and expenses are not paid by a date fixed in such notice, the said clerk and treasurer will proceed to offer for sale and sell every piece of said property real or personal, to the highest bidder for cash, the place of sale in said town and the day and time also to be stated in said notice, and said list and notice shall be published in a newspaper published in Montgomery County once a week for three successive weeks, and a copy of said list and notice so published shall be posted on the bulletin board of said town of Garrett Park.

1906, ch. 384, sec. 16A. 1912, ch. 790, sec. 260.

**430.** On the day of sale the said clerk and treasurer shall proceed to offer for sale and sell any and all such pieces of property, real and personal, upon which said taxes, penalties, interests, costs and expenses shall not then have been paid, and shall continue such sale from day to day or until every parcel of said property shall have been offered and sold;