

tailed 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 provisions for 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. 826, sec. 16. 1912, ch. 790, sec. 294.

**469.** (a) All corporation taxes are due as soon as they are levied; and if not paid on or before the first day of September of the year in which they are levied, shall bear interest from that date until paid at the rate of six per cent. per annum, and at any time after the first day of January next succeeding the levy, and not before, payment may be enforced by sale as herein provided; (b) that it shall be the duty of the clerk and treasurer as soon as the annual levy is made and placed in his hands, to give notice thereof to property owners by sending them bills by mail or otherwise; and all persons who are assessed on the corporation books of said town, which notice and bill shall state the time from which taxes bear interest; and shall warn all taxpayers of their liability to be published as delinquent taxpayers, and to have their property sold unless the taxes with which they are charged are paid on or before the first day of January next ensuing; (c) that immediately after the first day of January in each and every year the clerk and treasurer shall make an alphabetical list of all taxes due and in arrears upon the books of the corporation, which shall contain the name or names of the person or persons or body corporate assessed upon which taxes are due and in arrears, a brief description of the property and such references as to conveyances as will render the same easy for identification, and the amount of taxes levied and in arrears, with interest and cost accrued thereon to the day of sale; to which list shall be appended a notice that if said tax or taxes are not paid on or before the second Monday in May next ensuing, together with the interest accrued thereon and the proportionate cost of advertising and fees, the clerk and treasurer will proceed at the hour of ten o'clock A. M. on said second Monday in May, in front of the town hall door, to offer each and every piece and parcel of land for sale to the highest bidder for cash, which said list and notice shall be published in some newspaper in Montgomery