

The Council shall, annually, prepare and publish, not later than the first day of May of each year, a parallel statement of the appropriations, and the expenditures under said appropriations, 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 in their judgment may be necessary to carry into full force and effect the assessments herein provided for.

The Mayor and Town Council are authorized from time to time to incur corporate indebtedness for the purpose of making any public improvement for municipal purposes within said town, as said Mayor and Town Council may determine, provided, however, that any indebtedness so incurred, together with any outstanding indebtedness theretofore incurred under this authority, shall at no time exceed a sum greater than two and one-half per cent. of the assessed valuation, real and personal, of said Town of Kensington as the same appears on its assessment and levy books. The Mayor and Town Council is hereby authorized to levy a special loan redemption tax, for the payment of any debt so incurred, or for the redemption of any evidence or evidence of indebtedness, as the case may be, with such annual interest thereon, not exceeding six per cent. per annum, as may be contracted to be paid, which special loan redemption tax shall be in addition to the municipal tax of said Town of Kensington as now provided by law.

1906, ch. 800, sec. 17. 1912, ch. 790, sec. 359.

**526.** 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 delinquent, with a description of the property and the amount of tax due from each; and if the taxes due from any person, persons or corporation shall not be paid before the first day of September following then shall be added on that day a penalty of one per centum thereof and a like penalty of one per centum on the first day of each succeeding month until such taxes and penalties shall be paid. The clerk shall, not later than the first day of the following April, proceed to advertise the property named in said list for sale, and to sell the same at public auction for the amount of taxes, penalties, interest and costs due on each piece of property, whether for the year current or for previous years, after publication and notice of the time and place of sale, for at least three weeks, in some newspaper published in said town. The notice of the sale shall state the time and place of the sale, the name or names of the persons or corporations to whom each piece of property is assessed and the total amount of taxes, penalties and costs due from each person or corporation computed to the day of sale.