

may deem just, and the council shall once a year, before fixing and deciding for the amount of taxes and licenses to be assessed for the ensuing 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 shall cause the same to be published for at least three times, once a week in the official journal of the town, and after hearing and considering objections thereto by the citizens, if any, shall revise said detailed estimate and fix and assess for the ensuing year such rate of 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 detailed 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 detailed estimates 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.

SEC. 16. 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 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 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 like penalty of one per centum on the first day of each succeeding month until such taxes and penalties shall be paid. The council 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, interests and costs due on each piece of property, whether for the year current or for previous years, after publication and notice of

When due  
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