

SEC. 16. On or before the first day of June in each year, the Council shall cause an assessment to be made of all the real and personal property within said town or the corporate limits thereof by an assessor or assessors to be appointed and paid by them, which assessments shall not exceed the assessment of the same for county purposes, and the Council shall immediately thereupon levy a tax thereon not exceeding thirty-five cents on the one hundred dollars' worth of assessable property in any one year. Any person may appeal from the valuation of the assessor or assessors to the Council, which shall meet on the first Monday in July after said assessment, and remain in session from day to day as long as may be reasonable, to hear and determine said appeals, and shall give reasonable notice of said meetings, and shall increase or abate said assessment as they may deem just, and the Council shall, once a year, before fixing and deciding upon the amount of taxes and licenses to be assessed for the ensuing year, cause to be made out 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 said thirty-five 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.

Assessment to be made on real and personal property.

SEC. 17. 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

When taxes are due and payable.