

Council shall once a year, before fixing and deciding upon amount of taxes and licenses to be assessed for the ensuing year, cause to be made out a detailed estimate exhibiting the items of liability and expense during said year, and shall cause the same to be publicly displayed or posted in printed or written form, in some conspicuous place in said town, for not less than two consecutive weeks, and after hearing and considering objections thereto by the owners of said property in said town, if any such shall be made, shall revise said detail estimate and fix and assess for the ensuing year such rate of taxation not exceeding the rate hereinbefore stated, and the adoption of said revised detailed estimate shall thereby be and become the appropriation of the respective amounts for the respective purposes therein stated; and the clerk shall not draw or sign any check or checks in payment of any claim or other indebtedness of the town unless the said claim or indebtedness has been approved and ordered paid by the Council, and the aforesaid check or checks countersigned by the Mayor. The Council shall designate a financial institution or depository in which the clerk shall promptly deposit to the credit of the town all receipts or moneys from any source whatsoever, and all claims and other indebtedness shall be paid by check as herein provided, and not otherwise. The Council shall annually prepare and display or post not later than the first day of June 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 five-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. 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 levy 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 October following, then 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 clerk shall on or after the first day of the following April proceed to advertise the property named in the said