out upon checks of the Town Treasurer, on warrants issued by the said Town Commissioners drawn on said Treasurer in payment of debts, demands and accounts due by said town, duly approved and passed by said Town Commissioners, and countersigned by one of the other Town Commissioners, and in making such deposits and checking thereon, same shall be done so that the average weekly balances remaining in each of said Banks, from all sources, shall be, as far as practicable, equal, and any taxpayer having a sum of money levied to his or her use, or a debt against the town, passed by said Town Commissioners, and for which they have issued their warrant as aforesaid, shall only be entitled to have same paid after he or she has paid the town taxes upon his or her property and is not indebted in any wise therefor.

59-B. On the first day of August, in each year, taxes shall be deemed to be in arrears, and interest shall be charged and collected on all taxes not then paid from June 1st, the date when they became due and payable, and between the first day of August and the fifteenth day of August, the Town Clerk shall cause to be published as an advertisement in the two newspapers printed and published in said town a list of such delinquents (if there be two newspapers printed and published in said town, and if not, then in one such newspaper), together with the amount of taxes due by each, and the interest due thereon: and he shall deliver or mail to each of such delinquents between the first day of August and the fifteenth day of August in each year, an account of his or her assessment, and the taxes anad interest due thereon, with a notice of warning to such delinquent thereto attached that, unless payment be made in full on or before the first day of October next, the same will be collected by process of law; and if on the said first day of October next the said taxes, interest and costs are unpaid. he shall immediately thereafter make up an additional list of all delinquents assessed with real estate, giving the name of the persons assessed, with a brief description of the property, the street, lane or alley of its location and such references to conveyances as will render the same possible of identification, together with the amount of taxes due and in arrears thereon. including all taxes on personalty due from the owner of said real estate, with interest, costs and expenses accrued, and to accrue to the day of sale, with a notice appended that if said taxes, interest, costs and expenses are not paid on or before the third Tuesday in November next ensuing, the Town Clerk will proceed at 10 o'clock A. M., on that day at the Court House in