

the same may be taxed to the occupant thereof, and if there be no occupant, to unknown owner. The person or persons making the assessment or revision shall report to the council as soon as practicable the result of their labors, and the council shall at the first regular meeting thereafter hear and determine all appeals or complaints in regard thereto, adjourning from time to time so long as may be necessary for that purpose. Notice of such hearing shall be posted up two weeks before the date thereof in at least five conspicuous places in the town. After all appeal and complaints, if any, have been heard and determined, the Council, by an ordinance to be passed not later than the fifteenth day of June, following the ordering of the assessment or revision, shall adopt such assessment or revised assessment for the ensuing year. The assessment or revised assessment shall derive all its validity from the ordinance of the council adopting the same without regard to any defects, or irregularities in the proceedings of the persons originally making the assessment or revision.

SEC. 5. *And be it further enacted*, That Section 18 of the Public Local Laws of the State of Maryland, title an Act to incorporate the town of Brentwood, Maryland, as enacted by the Act of the General Assembly of 1922, Chapter No. 153, providing for the publication of notice of annual tax levy is hereby repealed and re-enacted with amendments, with the addition of Sub-sections 18-A, 18-B, 18-C, 18-D and 18-E, providing for the sale of property for delinquent taxes, construction of sidewalks, curbs, gutters and road bed for the public benefit, of such cost to be assessed against the abutting property, authority to borrow money on the credit of the town and the issuance of certificates of indebtedness in such sum or sums not to exceed \$10,000 at any one time, to pay for the cost of such improvements and for regulating the method of assessment and payment for the same, and the granting of public franchises or easements.

18. (a) *And be it further enacted*, That it shall be the duty of the Town Treasurer as soon as the annual tax levy is made and placed in his hands for collection to give notice by advertisement in one newspaper published in the county, and proceed to the collection of taxes through the town of Brentwood, and all taxes levied in pursuance of the preceding section shall be a lien on any and all property of the person, company or corporation against whom they may be levied and the taxes for each year are payable on the first day of July next succeeding the