

(N) Any person or persons holding a certificate of taxes representing the purchase at State and county tax sale in either Montgomery or Prince George's County of any property advertised for delinquent taxes due the Town of Takoma Park, Maryland, and covering the same fiscal year, upon presentation of said certificate to the Town Treasurer and payment to him of the amount of such advertised delinquent taxes on or before the day of sale (in case such taxes have not been paid) shall be entitled to and issued a certificate of taxes by the Town Treasurer. Said certificate of taxes shall be evidence of the purchase of said property in accordance with the provisions of this section and shall entitle the holder to all the rights and privileges thereof.

12. (A) The Council is authorized and empowered whenever in its judgment, the public health, safety, or comfort requires it, to grade, construct, reconstruct, pave or otherwise improve any street, sidewalk, alley and public highway, or parts thereof, at such time and to such extent and of such materials and in such manner as shall be provided by ordinance and to lay water mains and sewers in said town and to pay the costs of all such work and assess said cost, or any part thereof, against the abutting property as hereinafter provided in this section.

(B) Before entering upon the construction of any work or improvement specified herein, the Council shall by ordinance designate the location, extent and kind of work or improvement proposed to be done or made, the kind of materials to be used, the estimated cost of the improvement and the real property which will be specially benefited thereby and which it is proposed to assess to pay all or any part of the cost thereof, and shall fix a time and place when and where the owner or owners of the property to be so assessed therefor can be heard in reference thereto. Notice of such hearing, embodying the substance of said ordinance, shall be served upon the owners of said properties by mailing a copy thereof to their last known postoffice address of record and by publishing said notice two times in some newspaper of general circulation in said town, the last publication to be not less than three days before said hearing.

(C) If after the hearing the Council shall be of the opinion that the public health, safety or comfort requires the work or improvement proposed to be done or made, they shall