

SEC. 24. *And be it enacted*, That whenever the Mayor and Councilmen shall levy any sum of money on the inhabitants of, or owners of property in said town, for the purpose of grading, paving, guttering, sidewalking or otherwise improving the streets, alleys or highways in said town, or any of them, or for any other purpose authorized by law, the sum levied shall be a lien on the lot or lots on which the same may be levied, or which may be owned by the person to whom they are chargeable until paid, and if such sum shall remain unpaid for sixty days after the same is due, and there shall be no personal property within the town on which the Clerk may levy, the same may be levied on so much of the real estate of the person owing such taxes as shall, in the opinion of the Mayor and Councilmen, be sufficient to pay the same, and the Mayor and Councilmen shall lay off the part so levied upon, and the Clerk shall, after twenty days' notice in one or more newspapers printed in said town of the manner, time and place of said sales, sell the part so laid off at public sale, and, after deducting the expenses of said sale and paying the sums so levied as aforesaid, shall pay over the balance, if any, to the owner of said property.

SEC. 25. *And be it enacted*, That the said Clerk shall make return of the said levy and all proceedings had therein, and all proceedings in reference to said sales as provided for in the preceding Section, setting forth the times, length of notice and the manner, times and places of publication and of giving notice to the Mayor and Councilmen, who shall forthwith forward all of said returns, together with all the proceedings under which the same was made, to the Clerk of the Circuit Court for Allegany County.

SEC. 2. *And be it enacted*, That this Act shall take effect from the date of its passage.

Approved March 10th, 1914.

CHAPTER 43.

AN ACT to add a new Section to Article 81 of the Code of Public General Laws, title "Revenue and Taxes," sub-title "Exemptions," to be designated 4-A and to follow Section 4 of said Article.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That a new Section be and the same is hereby added to