

Power to collect. be paid within thirty days after the delivery of such account, collect the same by distress and sale of the goods and chattels of the delinquent.

Bailiff to account. Sec. 19. *And be it enacted*, That the bailiff shall account for the amount of such assessment with the Mayor and Councilmen within three months from the receipt of such warrant and list, and pay the sums collected under penalty of double the amount thereof to the treasurer of said town.

Non-residents Sec. 20. *And be it enacted*, That the tax on the real property of non-residents, if there be no personal property thereon, shall be collected out of the rents of such property by attachment against the rights and credits of the owner, and shall be a lien on such real property, bearing interest until paid.

Annually Assess. Sec. 21. *And be it enacted*, That the assessors shall annually assess and value all goods, merchandise and stock in trade of each person residing or owning such goods in said town, and the same shall be taxed as other property.

Open and extend streets. Sec. 22. *And be it enacted*, That the Mayor and Councilmen shall have power to provide for laying out, opening and extending any street or alley within the town, which in their opinion the public welfare or convenience may require; to provide for ascertaining whether any and what amount in value of damage will be caused thereby, for which the owner or possessor of any property through which such street or alley may pass, ought to be compensated, and for assessing and levying either generally on the whole assessable property within the town or specially on the property of persons benefitted, the whole or any part of the damages and expenses which will be incurred in laying out or extending such street or alley; for granting appeals to the Circuit Court for Allegany County from the decision of any Commissioners or other persons appointed in virtue of any ordinance to ascertain the damage occasioned by the opening or extending of such street or alley, and for securing to the person injured the right, on application within thirty days from the return of the report of the Commissioners, to have decided by a jury trial whether any and what damage he has sustained;

Jury trial.