

dollar on the owner of every bitch within said town, and the killing of every dog or bitch whose owner cannot be ascertained, or whose owner shall refuse to pay said tax, or whose owner shall fail to do so within one month from the time he shall be notified.

Pass laws and ordinances.

SEC. 15. *And be it enacted*, That the said commissioners shall have power to pass all laws and ordinances, necessary for grading, regulating, paving and repairing the footways and sidewalks of the streets, lanes and alleys thereof, in said town, and impose a tax on any lot or lots fronting on any street, lane or alley, for the purpose of grading, regulating, paving and repairing the footways or sidewalks in front thereof, agreeably to the ordinances to be passed by them, and the tax so imposed shall be a lien on the lot or lots in front of which such sidewalk or footway is located, the payment thereof to be enforced in the same manner as hereinafter provided for the payment of the annual taxes.

Open and establish new streets.

SEC. 16. *And be it enacted*, That said commissioners shall have power to open and establish new streets, lanes and alleys, and to straighten and widen and close old streets, lanes and alleys, and all damages done, suffered or incurred by the opening, closing, extension or improving of said streets, lanes and alleys, shall be determined and assessed by three disinterested persons, residents of said town, to be appointed by said commissioners, and who shall, within twenty days after notification of their appointment, take an oath before a Justice of the Peace of Wicomico county, that they will faithfully, fairly and without partiality or prejudice, value and assess the loss and damage to be suffered and incurred by any person or persons interested in the property, over and through which the said street, lane or alley is to be opened, closed, extended, widened or improved, and also to estimate the benefits that may accrue therefrom to any adjacent property, and that they shall, within ten days after such valuation or assessment, return the same in writing under their hands and seals, with a certificate of their qualification before a Justice of the Peace, as hereinbefore provided, to the commissioners of said town, which said

Value and assess damages.