other taxes of Sykesville now are. From the money so received, together with the amount in hand to the credit of said bond fund, the Mayor and Council shall first pay all interest on said bonds as it matures and shall then deposit in some bank or banks in Sykesville, in their name, as a fund to be known as the "Water and Sewerage Sinking Fund Account," the amount required for payment of the Principal of said bonds. Should receipts from said taxes and assessments be inadequate to deposit the principal payment on said bonds, by reason of defaults or otherwise, such deficiency shall be added to and collected in the next year's tax. Mayor and Council are authoried to pay the interest on any bonds they may issue prior to the first tax-levying period out of the proceeds of the sale of said bonds. In order that the prompt payment of interest and the proper provision for the payment of the principal of said bonds shall be assured, the prompt and proper performance of the respective acts and ' duties heretofore defined is specifically enjoined, and failure upon the part of the Mayor and Council or any of their agents to perform the necessary acts and duties hereafter set forth, to pay over the said funds as required, or to use said funds or any part thereof, for any other purpose than for the payment of the principal and interest on said bonds, is hereby declared a misdemeanor and punishable as other misdemeanors are punishable by Section 400 of this subtitle.

1922, ch. 469, sec. 5.

389. When this Act shall have become effective the Mayor and Council shall proceed to have surveys, plans and specifications, prepared for complete water and sewerage systems. When said plans and specifications have been completed, the Mayor and Council shall advertise, by notice in such newspapers and technical press as they may deem proper, for bids for the construction of said systems in parts or as a whole, as their judgment may appear advisable. The contract or contracts shall be let to the lowest responsible bidder, or the Mayor and Council may reject any or all bids, and, if in their discretion the prices quoted are unreasonable, they shall readvertise the work, or may do any part or all of the work by day labor; provided that at any time the Mayor and Council may, in their discretion, expend for day labor on construction work an amount not exceeding \$2,000 without advertising or receiving bids. contracts may be protected by such bonds, penalties and conditions as the Mayor and Council shall require, all of which shall be enforceable in any court having jurisdiction.

1922, ch. 469, sec. 6.

390. The Mayor and Council shall assess benefits for such part of the cost of construction of said water supply and sewerage systems as they may deem proper, and for this purpose shall divide all properties binding upon a street, lane, alley or right-of-way, in which a water pipe or sewer is to be laid, into four classes, namely: subdivision, industrial or business, small acreage, and agricultural. Immediately upon the commencement