

the County assessments or other information in the Treasurer's office, and the Treasurer shall certify on each special tax bill that the amount named in the same is the proper proportional amount with which each piece of property binding or abutting on such sewer or water main is chargeable under the contract and general expenses chargeable for the construction thereof as herein provided, and the Treasurer shall enter on the plats the amount of each such special tax bill against each piece of property, and when the bill is paid shall so note upon the plats. In every such tax bill there shall be designated, at the option of the person or persons or firm or corporation entitled to such tax bills, the name of some bank or trust company located and doing business in said County to whom payment of such bill may be made.

Such tax bill shall be and become a first lien on the property charged therewith, and with priority over pre-existing incumbrance, and may be collected by the Treasurer or contractor or owner of the lien as any other claim in any Court of competent jurisdiction, with interest at the rate of six per cent. per annum after thirty days from notice of its issuance, as herein provided, and if not paid within six months after such notice, then at the rate of eight per cent. per annum from the date of said notice; provided, however, that special tax bills payable in installments shall bear interest as hereinafter provided. In suits to enforce the lien of a special tax bill, all or any one of the owners of the land charged, or of any interest or estate therein, may be made defendants, and a judgment in such suit shall bind all the right, title, interest and estate in the land that the defendants and each of them owned at the time the lien of the tax bill commenced or acquired afterward. It shall be the duty of the Sheriff of Montgomery County at the request of the holder or owner of any tax bills, issued under this Act, to serve upon the party or parties named in such tax bill a notice of the issuance thereof, which such service shall be made in the same manner provided by law for the service of writs of summons in civil cases. The return of the Sheriff as to service shall be conclusive of the facts therein stated, and any person who may be injured by a false return shall have his right of action for damages resulting therefrom against the Sheriff on his official bond. For the service of each notice the Sheriff shall be entitled to one-half of the fee that may by law be allowed for the service of a writ of summons. Whenever the Sheriff shall make a return of "not found" against any party, the institution of the suit thereafter shall be deemed and taken to be the equivalent of such notice of and demand of payment. In case the owner of the ground is a non-resident of the County, suit may be brought by attachment, which shall be equivalent to notice and demand for payment.

Such certified bills shall in all cases be prima facie evidence of the execution of the work, and of the correctness of the rates and prices, amount thereof, and of the liability of any person therein named as the owner of the land, charged with such bill, to pay the same; provided, that nothing in this Section shall be so construed as to prevent the party charged with the payment of said bill from setting up by way of defense, in reduc-