said respective pieces of real estate so sold to it, for the taxes and/or assessments, interest, penalties and costs so assessed and charged against the same and to obtain a decree for the enforcement thereof. The owner or owners of each piece of real estate upon which such taxes and/or assessments, interest, penalties and costs are sought to be enforced, shall be made parties defendant in said suit, and, if residents of the State of Maryland, shall be personally served with process, and if non-residents, shall be served with process by publication, as is provided by law.

The said Court is hereby given jurisdiction to hear and determine such causes, establish such liens and decree the enforcement thereof. If said Court shall determine that said taxes and/or assessments were legally levied or made by said Mayor and Common Council, any defect or irregularity in the tax and/or assessment sale or in the proceeding upon the report thereof, shall not be a defense to any of such suits. All such decrees shall be enforced in the same manner as decrees of said Court are authorized to be enforced by law.

## STREET IMPROVEMENTS.

1910, ch. 305, sec. 21. 1912 Code, sec. 312.

The Mayor and Common Council shall cause to be constructed in such cases as they may determine to be necessary for the public benefit, and for the interest of the abutting owners, sidewalks, curbs, gutters and roadbed and street improvements, in any of the streets of said town, the sidewalks including curbs, to be not less than four feet in width, of brick, concrete, cement or other material, and the roadbeds and gutters of the said streets or highways of broken stone, gravel or other suitable material, and of a width sufficient for the needs of said street, and shall assess, at any time as the said Mayor and Common Council shall deem proper and after ten days' notice to the owners, upon the land abutting said improvements the costs thereof, except street and public alley intersections, which assessments for sidewalks, curbs, gutters or roadbeds and street improvements, or for all or any, shall be a lien upon such abutting property and shall be payable all cash, or in four equal instalments of six, twelve, eighteen and twenty-four months respectively, from the date of said assessment, with interest at the rate of six per centum per annum, and the person assessed or any one on his behalf shall at any time have the right to anticipate by payment all instalments of the assessment not then due, and any assessment or part thereof remaining due and unpaid shall be enforced as a tax in the same manner as taxes due the town of Hyattsville under the provisions of Chapter 79 of the Acts of the General Assembly of Maryland of 1908. The Mayor and Common Council shall have power to make all necessary regulations as to the notice of such assessments to property owners.

See note to sec. 524.

Smith v. Hyattsville, 105 Md. 318. Carr v. Hyattsville, 115 Md. 545.