Maryland the said corporation may be notified as provided in Section 337 of this Article.

### 1904, ch. 309, sec. 218S.

339. In all cases where the owner of the real estate is not known, or the whereabouts of said owner are not known, a publication of said notice for three successive weeks in some newspaper printed and published in Queen Anne's County shall be taken to be a sufficient service of said notice; provided, a copy of said notice be conspicuously posted on said real estate at the time of or before the first insertion of said notice in said newspaper.

# 1904, ch. 309, sec. 218T.

340. The cost of notifying any owner of real estate to erect and build a sidewalk or sidewalks shall be taken to be and considered a part of the cost and expense of erecting and building said sidewalk or sidewalks, and shall be paid by said owner of said real estate; provided, that in all cases where a personal service of said notice is made there shall be no charge of more than twenty-five cents for each service.

### 1904, ch. 309, sec. 218U.

341. It shall be the duty of real estate owners in Queenstown to keep the sidewalks adjoining their said real estate in repair.

#### 1904, ch. 309, sec. 218V.

342. In case a real estate owner allows a sidewalk adjoining his said real estate to get out of repair, the said sidewalk may be repaired by the Commissioners of Queenstown and the cost thereof taxed against the said real estate, and the said amount shall constitute a lien against said real estate, to be collected as other taxes are collected by the Commissioners of Queenstown, or as simple contract debts are collected, at the discretion of the said Commissioners.

## 1918, ch. 175.

343. In addition to special taxes authorized by law to be levied, the Commissioners of Queenstown shall have power to levy on or before the 25th day of October, in each year, taxes at such rates as they may find necessary to meet the expenses of the town, not however to exceed fifty cents on the \$100.00 on the assessment, for all general purposes. The costs of lighting the streets, lanes and alleys of the town by gas or electricity shall be a part of the general expenses of the town.

All taxes authorized under this act, and under any special act, shall be levied at the same time, and all taxes so levied shall be a lien on any and all property of the person, partnership or corporation against whom they may be levied.

The taxes so levied shall be due and payable on the first day of November next succeeding the levy thereof, and shall bear interest from and after that date.