

and county taxes are extended and collected; and in default of payment of said taxes, the county authorities shall enforce the collection thereof in the same manner as is provided by law for the collection of State and county taxes. Said taxes shall be received by the county treasurer, and shall be paid by him as received to the treasurer of Highland Beach. Three-fourths of all road taxes assessed and collected under State and county authority, upon property within the limits of Highland Beach shall be paid by the county treasurer to the treasurer of Highland Beach, and by the corporate authorities of said Highland Beach shall be expended for roads, bridges and sidewalks within its corporate limits.

1922, ch. 213, sec. 17.

323. The said Commissioners shall have the power to establish the limit and width of the streets of said town and to improve the same, and remove obstructions therefrom and may open new streets, lanes and alleys; that the said Commissioners shall have the power to provide for the payment of damages and expenses of opening, widening, and laying out, grading, improving and keeping in good condition the streets, lanes, alleys and sidewalks in said town, and for the purpose may levy and assess the property adjoining such improvements to the extent the same shall be benefited thereby, provided that the property owners may appeal from their decision in like manner as other similar appeals are taken to the Circuit Court of Anne Arundel County.

1922, ch. 213, sec. 18.

324. If in opening or laying out any new street or alley, the said Commissioners cannot agree with the owner or owners of any land or property wanted for the purpose, for the purchase, use or occupation of the same, or if the owner is a *feme covert*, under age or *non compos mentis*, or out of Anne Arundel County, application may be made to any justice of the peace for said county, who shall thereupon issue under his hand and seal, directed to the sheriff of said county, requiring him to summon a jury of twenty inhabitants of said county, of legal age, not related to the parties or in any wise interested, and from such panel of twenty jurors, each party or his agent, or if either be not present in person or by agent, the sheriff for him may strike off four jurors, and the remaining twelve shall act as a jury of inquest of damages, to meet on the land or near the property to be valued, on a day to be named in the warrant not less than ten or more than twenty days after the issuing of the same; that the sheriff shall, before the jury shall proceed to act, administer an oath to each that he will justly and impartially value the damages the owner will sustain by the use or occupation of the property for the uses hereinbefore mentioned. That the jury in estimating the damages, shall take into consideration the benefits resulting to the owner from the opening and laying out of said streets and alleys, through, along or near to the property of the said owner; and the jury shall reduce their inquisition to writing, and shall sign and seal the same, and it shall then be returned by the Sheriff