

P. L. L., 1888, Art. 22, sec. 387. 1888, ch. 313.

**789.** All benefits assessed against any lot or parcel of ground, or the owner or occupant thereof, shall be a lien against said lot or parcel of ground from the time the burgess and commissioners shall finally order the opening, widening, extending, straightening or closing up of any street, highway, lane, alley, square, drain or water-course, as the case may be; and it shall be the duty of the clerk of the corporation of Smithsburg, immediately upon the passage of such order by the burgess and commissioners, to notify the tax collector of the amount of benefits so assessed against any lot or parcel of ground, and the tax collector shall forthwith enter the same on his books against the property so assessed. The tax collector shall collect such benefits as other taxes are collected; provided, that no property be sold for the payment of benefits until after the expiration of six months from the date of the passage of the order of the burgess and commissioners in the premises.

P. L. L., 1888, Art. 22, sec. 388. 1888, ch. 313.

**790.** The notice herein provided to be given by the burgess shall apply in all cases, whether the owners of the property to be affected by the proceedings be residents or non-residents, infants, *non compos mentis*, or laboring under any other legal disability.

#### WATER.

1929, ch. 97, sec. 1.

**791.** For the purpose of establishing, constructing and maintaining water works and a water distributing system capable of furnishing the residents of Smithsburg, in Washington County, Maryland, with a good and sufficient supply of water, the Burgess and Commissioners of Smithsburg are hereby authorized and directed to borrow money on the credit of said town to an amount not to exceed the sum of Fifty Thousand Dollars, and to issue registered coupon bonds of said town in payment of said sum or so much thereof as is necessary for the establishment and construction of the same. The said bonds shall be issued in sums of not less than Five Hundred Dollars (\$500.00) nor more than One Thousand Dollars (\$1,000.00), and shall have coupons attached for the interest thereon, payable semi-annually, at a rate not exceeding five per cent. per annum, and shall each be signed by the Burgess and countersigned by the Clerk to the Burgess and Commissioners of Smithsburg, with the corporate seal of said town, affixed thereto, and shall be registered by said Clerk in a book to be especially provided for that purpose. The said bonds shall be issued at such times and for such terms of years as the Burgess and Commissioners shall determine.

The said bonds shall be sold at public or private sale as the said Burgess and Commissioners shall decide is for the best interests of the taxpayers of said town, and shall not be sold for less than their par value; they shall be exempt from municipal, county and state taxation, and shall have