days' notice of the time and place of work, and any person failing to do the work, or to send the substitute, shall pay one dollar for each day so neglected, for the use of the commissioners of said town.

## 1888, ch. 167.

34. Any person failing to comply with the preceding section shall be guilty of a misdemeanor, and may be arrested and brought before some justice of the peace for Wicomico county upon a warrant issued by said justice in the name of the State of Maryland, and upon proof of such failure, be fined one dollar for each day so neglected, and the costs of the suit, and in default of payment may be committed to the jail of said county for five days.

## Thid.

35. The said commissioners may establish building lines, grant building privileges, and pass ordinances for the improvements of the sidewalks along the streets, giving directions to persons owning property bordering on said sidewalk concerning the improvements or repairs of the sidewalk; and if the owners of said property shall refuse or fail to obey said ordinances or directions, the said commissioners may have the improvements executed and collect the bills and costs from said property or persons in the same way as debts are collected in this State, and the cost of said improvements shall be a lien on said property.

## Ibid.

36. The commissioners of said town may annually levy a tax for the expenses of the corporation upon the taxable property within the limits of the town, real and personal, and the same shall be collected by a collector appointed by the commissioners for the purpose, whose compensation shall be fixed by the commissioners, and who shall give bond in such amount as they shall prescribe; and the said collector, in collecting the said taxes, shall have full power to distrain for the same in the same manner as the collectors of the State and county taxes have, but said tax shall not exceed twenty cents on the one hundred dollars for any one year, and the basis of taxation shall be the assessment as for county purposes.