published in Salisbury, of the time of making their levy, and shall hear all complaints made, seven days before the levy of any such addition to the assessment of property omitted, acquired and improved.

## 1888, ch. 186.

154. The council shall levy, on or before the first of October, annually, on the assessable property of the town, a sum sufficient for all general purposes, such taxes not to exceed thirty cents on every one hundred dollars worth of property, and such further sums as may hereinafter be authorized by law for the liquidation of indebtedness; such taxes, when levied, shall be a lien upon the property assessed, and shall be collected as county taxes are now collected in Wicomico county, or as debts are collected, or the mayor and council may adopt, by ordinance, some other mode for the collection of the same.

## Ibid.

155. For the purpose of defraying the cost and expenses of laying out new streets, squares, and grading and improving the streets and highways, the mayor and council are empowered to borrow money, not exceeding five thousand dollars, on the faith and credit of said town, and to issue bonds of indebtedness in denominations of five hundred dollars, bearing interest at a rate not exceeding six per cent. per annum, payable annually, the said bonds to be made payable in equal series of one, two, three, four, five. six, seven, eight, nine and ten years from date; said bonds shall be numbered, and redeemed as numbered, commencing with number one; and the mayor and council shall levy a special tax. annually, to meet and pay the interest on said bonds, and a special tax the year preceding to meet and pay the bonds as they may become due; and all taxes levied shall be due and demandable on the first day of January succeeding their levy; provided, said bonds shall not be sold at less than par.

## Ibid.

156. The mayor and council shall cause each male citizen of said town, over twenty-one years of age, who does not pay taxes, to be enrolled and to work on the streets and alleys of said town, under the supervision of the bailiff, at least one and not more than two days in each year, or furnish a substitute; and if any person as aforesaid, after having been summoned in writing one