

at the rate of six per centum per annum from the date of the levy; and the said bailiff shall collect the same by distress and sale of the goods and chattels of the delinquent, or by levy on, and sale of the real estate, if there be no, or not sufficient personal property, and he shall have the same power to distrain for taxes and make sales thereunder as is now provided for collectors of State and county taxes, or he may proceed as hereinafter provided.

Tax on real estate of non-residents. SEC. 21. *And be it enacted,* That the tax on real property of non-residents, if there be no personal property thereon, may be collected out of the rents of such property by attachment against the rights and credits of the owner.

Streets. SEC. 22. *And be it enacted,* That the mayor and councilmen, shall have power to provide for laying out, opening, extending, widening, straightening or re-locating any street, alley or highway, or parts thereof, within the town, which in their opinion the public welfare or convenience may require; to provide for ascertaining whether any and what amount in value of damages will be caused thereby; for which the owner or possessor of any property through which such street or alley may pass, ought to be compensated, and for assessing and levying either generally on the whole assessable property within the town, or specially on the property of the person benefitted, the whole or any part of the damages and expenses which will be incurred in laying out, opening, extending, widening, straightening or re-locating such street, alley or highway; to provide for granting appeals to the Circuit Court of Allegany County from the decisions of any commissioners or other persons appointed in virtue of any ordinance to ascertain the damages occasioned by the opening, extending, widening, straightening or re-locating of such street, alley or highway, and for securing to the person injured, the right on application, within thirty days from the return of the commissioners, to have decided by a jury trial, whether any, and what damages he has sustained; to provide for collecting and paying the compensation awarded to any person before any street, alley or highway shall be so opened, extended, widened, straightened or re-located, and to enact all ordinances, from time to time necessary and proper to the exercise of the powers granted in this section; provided, that before the mayor and councilmen proceed to execute any of the powers vested in them by this section, at least thirty days' notice of the application for the passage of any such ordinance shall be given by advertisement, by hand bills or otherwise.

SEC. 23. *And be it enacted,* That the mayor and councilmen may cause any highway, street or alley or parts thereof,