

in said town to be graded, paved, guttered, sidewalked or otherwise improved and levy the expense thereof on the property binding on said street, alley or highway agreeable to the extent of such lots thereon, and collect the expense of paving, grading, guttering, sidewalking or otherwise improving the same as directed in the next succeeding section. Grading.

SEC. 24. *And be it enacted,* That whenever the mayor and councilmen shall, levy any sum of money on the inhabitants of, or owners of property in said town, for the purpose of grading, paving, guttering, sidewalking, or otherwise improving the streets, alleys or highways in said town or any of them, or for any other purpose, authorized by law, the sum levied shall be a lien on the lot or lots on which the same may be levied, or which may be owned by the person to whom they are chargeable until paid, and if such sum shall remain unpaid for sixty days after the same is due, and there shall be no personal property within the town on which the bailiff may levy, the same may be levied on so much of the real estate of the person owing such taxes as shall, in the opinion of the mayor and councilmen, be sufficient to pay the same, and the mayor and councilmen shall lay off the part so levied upon, and the bailiff shall after twenty days' notice in one or more newspapers printed in said town, of the manner, time and place of said sales, sell the part so laid off, at public sale, and after deducting the expenses of said sale and paying the sums so levied as aforesaid, shall pay over the balance, if any, to the owner of said property. Taxes, a
lien.

Sale.

SEC. 25. *And be it enacted,* That the said bailiff shall make return of the said levy, and all his proceedings therein, and about said sale provided for in the preceding section, therein setting forth the times and length of notice and manner, times and places of publication, or giving notice of said sale to the mayor and councilmen, who shall forthwith all of said returns together with all the proceedings under which the same was made to the clerk of the Circuit Court for Allegany County. Return of
levy and
sale

SEC. 26. *And be it enacted,* That upon return of said levy and the proceedings to the Circuit Court, the same proceedings shall be had therein as provided by the Code of Public General Laws for constable sales. Action of
court.

SEC. 27. *And be it enacted,* That upon final ratification and confirmation of said sale by the Circuit Court for Allegany County, the mayor and councilmen shall deliver to the purchaser a deed for the property so sold, executed in the Deed for
property.