

for the improvement and construction of concrete or other hard surfaced sidewalks, curbs and gutters in any block where there is improved property, and to assess against the abutting property and collect from the owners thereof the total cost thereof, the assessment being in proportion to the number of assessable front feet owned, abutting on the portion of the street so improved; provided, that when property fronts or abuts on two or more streets, where such improvements are made, or are about to be made, the abutting front feet shall be computed for the purpose of assessment hereunder as one-half of the total front feet abutting on said improvements. That such assessments when made, shall constitute a tax or lien upon such abutting property with priority over all liens recorded after the passage of this Act, and shall be payable in four equal-quarterly installments with interest thereon from the date of assessment at the rate of six per centum per annum, the first installment shall be due 30 days after the date of assessment, and succeeding installments every 3 months thereafter until paid, and any assessment or part thereof remaining due and unpaid shall, in addition to said interest, be subject to a penalty of one half of one per cent per month, from the date of default, and shall be enforced and collected as town taxes are collected by offering the property for sale for the amount in default, at the next tax sale following such default. Provided, however, the town of District Heights shall give ten days' notice by registered mail addressed to the last known address of the owners of record of all property proposed to be assessed, of the intention to assess the total cost against the abutting property, which notice shall state the date such assessment is proposed to be made, and warning such owners to appear at the time and place stated in said notices, to show cause, if any there be, why said assessment should not be made as proposed.

Sub-section (A) of Section 6. That the town of District Heights shall have power to levy, in the established month for levy in Prince George's County of each year, beginning with the calendar year 1937, taxes at the rate of not exceeding Ten Cents (\$.10) on each One Hundred Dollars (\$100.00) of the assessable value of real property within said town, based on the State and County assessments for all purposes; and that the Treasurer of Prince George's County shall be and he is hereby authorized to give the District Heights Commission, or the Treasurer of said town, a copy of the tax list for said town, annually or as often as is necessary, and all taxes so levied shall be a lien on any and all property of the person, firm, partnership, company, association or corporation against whom they may be levied.