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issue at any time, whether three years from the filing of the statement required by the last preceding section, but any defendant, intending to dispute the validity of such tax, and wishing to test the same before the expiration of such time, may, at any time after the filing of said statement, give notice to said Mayor and Councilmen, in writing, that he disputes the validity of such tax and wishes to test the same, so as to free his property from said lien claim, and in such case, unless the Mayor and Councilmen should issue a scire facias thereon against said party within one year after the receipt of said notice, said lien shall be waived and avoided against his property, and in all cases of writs of scire facias issued under this section the same shall stand for trial at the first term of court after the issuing thereof; provided the same shall have been served on the defendant, and a return of such service made by the sheriff at least ten days before the commencement of said term; and upon all judgments rendered in such cases there shall be a stay of thirty days and no longer; provided, however, that either party may appeal to the Court of Appeals of Maryland from any rulings or decisions of any questions of law decided by the Circuit Court at such trial, and in case the said defendant shall appeal and file a sufficient appeal bond, then said term of thirty days shall start from the affirmance of said judgment, if the same shall be affirmed, and not from the date of the judgment below.

## PAVING SIDEWALKS AND GUTTERS.

171. The Mayor and Councilmen, in addition to the powers heretofore granted as to grading, curbing, paving and repaving and repairing the streets of said city, shall have full powers to grade, curb and pave all sidewalks and gutters which in their judgment the public convenience may require and to cause said walks and gutters to be regraded or repaired or otherwise improved, and to collect the costs thereof from the person owning the property fronting on any said sidewalks, curbing or gutter; and whenever the person or persons owning the property fronting on any such sidewalk, curb or gutter shall refuse to have such sidewalks, curbs and gutters paved, when and as directed to do so by any ordinance of said city, within thirty days of the date of the notice thereof, the said Mayor and Councilmen shall have the materials found and the work done by the street

Paving side walks and gutters.