

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.

SEC. 27. *And be it enacted,* That 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.

Cost and expenses—how defrayed.

Interest on bonds—how paid.

SEC. 28. *And be it enacted,* That 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 day previous to the day appointed by the bailiff for working on said street, shall fail to appear or provide some one in his stead, or pay the sum of one dollar on or before the day of his appearance, unless for good cause excused by bailiff, the said person shall be guilty of a misdemeanor, and upon conviction thereof before the police justice, shall be fined not less than two dollars, and stand committed to jail for two days, or until the fine and costs are paid.

Who to work on the streets.

When guilty of a misdemeanor.