

owner or occupant, and ascertain what amount or benefit will thereby accrue to any lot, or parcel of ground within or adjacent thereto, or to the owner or occupant thereof, and which said lot or parcel of ground, or the owner or occupant ought to pay, and have the decision recorded by the clerk of the board in the minutes of the corporation.

SEC. 313F. Any person or corporation or association to whom any damages have been awarded, or against whom any benefits have been assessed, shall feel aggrieved by said decision, he, they or it, shall have the right of appeal to the circuit court for Washington county within ten days after the decision has been made. May appeal.

SEC. 313G. All benefits assessed against any lot or parcel of ground, or the owner or occupant thereof, shall be a lien against said lot or parcel of ground from the time burgess and commissioners shall finally order the opening, widening, extending, straightening or closing up any street, highway, lane, alley, square, drain or water-course, as the case may be; and it shall be the duty of the clerk of the corporation of Smithsburg, immediately upon the passage of such order by the burgess and commissioners, to notify the tax collector the amount of benefits so assessed against any lot or parcel of ground, who shall forthwith enter the same on his books against the property so assessed. The tax collector shall collect such benefits as other taxes are collected; provided that no property be sold for the payment of benefits until after the expiration of six months from the date of the passage of the order of the burgess and commissioners in the premises. Shall be a lien

SEC. 313H. The notice herein provided to be given by the burgess shall apply in all cases, whether the owner or owners of the property to be affected by the proceedings be residents or non-residents, infants, *non compos mentis*, or laboring under any other legal disability. Proviso.

Approved April 5, 1888. Applicable.