

alphabetical list of the persons charged therewith, and shall cause to be affixed thereto the respective sums to be collected from such persons and a warrant to the treasurer to collect the same.

SEC. 19. *And be it enacted*, That the treasurer shall, within ten days after receipt of such list and warrant, render to such person named therein an account or tax bill, showing the amount due by him, if he be a resident of the town, and if he be a non-resident, and in consequence thereof can not be conveniently served with said account or tax bill, a copy of the same shall be left upon the premises taxed, and shall, unless the same be paid by the first day of January succeeding the date of the levy, collect the same with all costs, by distress and sale of the real and personal property of the delinquent at public auction, after giving at least ten days' public notice of such sale in some newspaper published in said town. The non-presentation of such tax bill shall not affect the validity of any proceedings to enforce collection of taxes.

SEC. 20. The Mayor and Common Council shall deliver to the purchaser at any tax sale, as heretofore provided for the collection of taxes, a deed of the real property so sold, and said deed shall convey to the purchaser of the said property so sold, and shall be presumptive evidence that all requirements of the law have been complied with in making such sale and deed, but the delinquent taxpayer shall have the right to redeem at any time within two years, by paying the unpaid taxes and costs and the legal interest, and ten per cent. thereon.

SEC. 21. *And be it enacted*, That the Mayor and Common Council shall cause to be constructed, as they may determine necessary for the public benefit, sidewalks on any of the streets of said town, not less than four feet in width, of brick, concrete, cement or other material, and shall assess upon the land abutting said sidewalks the costs thereof, which assessments shall be lien upon such abutting property, to be assessed at such time as the Mayor and Common Council may determine, and to be recovered from the owners of such abutting property by said Mayor and Common Council as taxes due the corporation of Hyattsville are collected. The Mayor and Common Council shall have power to make all necessary regulations as to the notice of such assessments to property owners.

SEC. 22. The Mayor and Common Council shall have the power to exempt manufacturing plants from taxation, and the property so exempted shall be likewise exempted from county taxation; provided, further, that no manufacturing establishment shall be maintained within the corporate limits of the