

for the town purpose, and dispose of the same for the benefit of said town; and may erect suitable buildings for municipal purposes, the cost of any one building not to exceed Fifteen Thousand (\$15,000.00) Dollars.

170. (Taxes.) The Mayor and Common Council shall have power to levy and collect taxes in the town not exceeding, for any purposes in any one year, one dollar on each hundred dollars of assessable property, all of which taxes shall be levied during the month of May in each and every year. The taxes so levied shall be due and in arrears on the first day of October succeeding the levy; provided, that nothing herein contained shall be construed as denying the said Mayor and Common Council the right to levy taxes in conformity with Article 81, Section 9 of 1939 Edition of Annotated Code.

171. The said Mayor and Common Council shall, during the month of May in each and every year, levy the taxes authorized to be levied by law and shall deliver to the Treasurer their warrant for the collection thereof. Such taxes shall thereupon be collected as herein provided.

172. (Special Assessments.) The Mayor and Common Council of Capitol Heights are hereby empowered to levy a special assessment to the front foot rule of apportionment of the cost for public improvements for the construction of streets, sidewalks, gutters and curbs which have been constructed or may hereafter be constructed in the town of Capitol Heights, and that the levy of said special assessment shall be made against the properties that have been improved or benefited by said public improvement and each assessment shall thereupon become a lien upon such abutting property for the amount of improvements or benefits assessed against said property. The Mayor and Common Council of Capitol Heights shall give at least ten days notice of such assessment and shall give to any qualified owner of real property who is assessed as owner or any interest, jointly, or severally, in real property in Prince George's County, Maryland, the opportunity to be heard thereupon, who shall have a right to appeal therefrom within twenty days to the Circuit Court of Prince George's County, on all matters pertaining to such assessments. Such assessments shall be due and payable in twenty semi-annual installments, as nearly equal as possible, the first installment thereof to become due and payable sixty days next succeeding the date of notice of such special assessment. Said special assessment shall be collected in the same manner provided by law for the collection of delinquent taxes.