

of this article, and may assess and levy the damages and expenses thereof generally upon the whole of the assessable property of said town, or specially upon the assessable property of persons benefited thereby.

160. The said President and Commissioners shall have full power to pave the sidewalks of the streets of said town, and to renew and repair the pavements upon said sidewalks whenever, in their judgment, the same shall be necessary, and may assess and levy, in their discretion, not exceeding two-thirds of the expenses thereof, as a tax upon the land fronting on the sidewalk which shall be paved, or upon which the pavement shall be removed or repaved, so that each lot of land may be charged with the payment of not exceeding two-thirds of the expense of paving the side-walk or renewing or repairing the pavement immediately in front thereof, and upon the same side of the street on which said lot is situated; and the residue of said expense, or the whole thereof, as the case may be, shall be levied generally upon the assessable property of said town. They shall also have power to pave that portion of the streets of said town not covered by the sidewalks, and so assess and levy, not exceeding two-thirds of the cost thereof, in equal proportions, upon the lots fronting upon that part of the street so paved, on each side thereof, *rateably*, according to the number of front feet, and the remaining part, or all, as the case may be, of the cost, they shall levy upon the general assessable property of said town. They shall also have power to make culverts under the streets in said town, and to make culverts or drains across the property lying on the westerly side of Main street, so as to carry the water from said street into the Susquehanna River, and in case they shall fail to agree with the owners of the property through which the culverts or drains are to be made, or said owners shall be incompetent to contract, or reside out of Cecil county, then the land necessary for the construction of said culverts or drains shall be condemned as provided in section one hundred and fifty-nine of this article.

Pave sidewalks.

Levy a tax therefor.

To pave portions of streets.

To make culverts and drains.