

the parties to such appeal; provided, that the person taking such appeal shall, within ten days, apply to said Commissioners for the same in writing, and within twenty days thereof cause to be delivered to the Clerk of the Circuit Court aforesaid a copy of the said award filed with the said Commissioners, together with a copy of the order of said Commissioners ratifying or rejecting the same, and all other papers relating thereto; and the said corporation shall be liable for and tender the damages thus assessed and determined to the persons entitled, or, if rejected, to hold the same to his credit or for his use; and the said Commissioners shall have full power to assess and levy either generally or the whole assessable property of said town, or especially upon the property of persons so assessed to be benefited thereby, the whole or any part of the amount of damages and expenses that they shall ascertain will be incurred in locating, opening, extending, straightening or closing up the whole or any part of any street, lane or alley in said town, and to collect the same in the manner hereinbefore provided for the collection of the general tax levy.

Damages and expenses.

SEC. 26. *And be it enacted*, That the expense and cost of paving, repairing or otherwise improving the sidewalks in said town incurred by said Commissioners under their ordinances may be charged and recovered by them in the name of the corporation from the owner or owners of the property fronting thereon in proportion to the amount expended in the immediate front of said property by suit or action at law against the owner or owners thereof, as other debts are collected, and the expense of such paving shall be a lien upon the property chargeable therewith.

Sidewalks and abutting property owners.

SEC. 27. *And be it enacted*, That the tenant for more than five years, for life, a mortgagee in possession as well as the holder in fee, their executors and administrators, shall be deemed and taken as an owner for the purpose of the last two sections.

Tenants.

SEC. 28. *And be it enacted*, That all taxes, whether general or special levied by said Commissioners upon any house or parcel of land within said town which is not in the tenancy and occupation of the owner or owners thereof, may be charged to the tenant or other occupant, who shall be liable to like process for the payment thereof, and the tenant or other occupant paying the said taxes may charge the same to the owner or owners of the house, lot or parcel of land or deduct the same from the rent then due or which shall next become due thereon.

Taxes to be charged to tenant.