streets of said town, and to renew and repair the pavements upon said side-walks, 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 Expenses land fronting on the side-walk, which shall be paved, or upon which the pavement shall be renewed 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; Pave streets. they shall also have power to pave that portion of the streets of said town not covered by the side-walks, 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 Make culverts. 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.

Sec. 161. The said President and Commissioners may borrow on the faith of said corporation any sum may borrow of money not exceeding fifteen thousand dollars, and money and issue bonds. issue therefore the bonds of said corporation, signed by the President, sealed with the seal of the corporation, attested by the clerk; said bonds to be on interest at the rate of six per cent. per annum, and to be in sums ranging from one hundred to one thousand dollars, and payable at such times as they may direct; provided, that no bonds shall be issued pay-