

of taxes for which such distraint or levy shall have been made, with the interest thereon, and all costs of making said distraint or levy and advertisement, shall be paid.

SEC. 232. Every collector who shall sell any personal property levied or distrained upon for taxes, after due advertisement, as herein provided, shall retain out of the proceeds of sale the amount of taxes due from the delinquent, for which such levy or distraint shall have been made, with the interest thereon, and all costs incurred in making said sale, and shall pay over the surplus, if any, to the owner of the property so levied or distrained upon and sold.

*Streets.*

SEC. 233. The said Mayor and City Council may open and close streets, straighten and widen the same, and improve the same; make causeways; establish the width and grade of sidewalks and construct the same and assess the cost thereof against the abutting property, which said cost shall be a lien against the said property and be collectible as taxes are collected; may set out shade trees, and in its discretion, trim or remove trees, vines or shrubbery on or along streets or sidewalks; may remove any obstructions in the streets, sidewalks, lanes or alleys. It may by ordinance require each and every land owner to keep the sidewalks and pavements in front of their respective premises in repair and require it to be done upon such notice as the Mayor and City Council shall prescribe, and in case of the failure of the land owner to do so within such time as may be prescribed, it shall have power to do the same and charge the cost of the same to said land owner or owners and the same shall be a lien on the land of the said owner or owners and be collectible as taxes are collected. It shall also have all such general control and powers over the streets, alleys, lanes and sidewalks in the said town as are not inconsistent with the laws of this State.

SEC. 234. All damages done, suffered or incurred by opening, closing, straightening or widening said streets, alleys or lanes, and any benefits or advantages accruing to any person by such opening shall be assessed and determined by three disinterested persons, residents of said town, to be appointed by the Mayor and City Council who shall within twenty days after their notification on their appointment, take an oath before a Justice of the Peace within the town, that they will faithfully, fairly and without partiality or prejudice value and assess the loss and damage to be suffered and incurred by and the benefits to accrue to any person interested in the prop-