

ing, under Section 372 of this sub-title of this Article; and in using and exercising these powers, the President and Commissioners and the collector shall proceed in all respects in the manner pointed out for County Commissioners and collectors of State and county taxes in the Code of Public General Laws.

P. L. L., 1888, Art. 8, sec. 264. 1874, ch. 216.

370. The President and Commissioners shall have power to establish the grades of the streets, lanes and alleys of the town, and to remove all obstructions therefrom.

P. L. L., 1888, Art. 8, sec. 265. 1874, ch. 216.

371. They shall have power to open new streets, lanes and alleys in said town, and to straighten and increase the width of and remove all obstructions from those already located or used; and if they cannot agree with the owner of the land or other property necessary for these purposes, or if such owner be incompetent to contract, or shall reside out of Cecil County, then such land or other property may be condemned, for the purpose aforesaid, in the manner prescribed in Sections 189, 190, 191, 192, 193 and 194 of this Article, subtitle "Elkton"; and may assess and levy the damages and expenses thereof generally, upon the whole of the assessable property of the town, or specially upon the assessable property of persons benefited thereby.

P. L. L., 1888, Art. 8, sec. 266. 1874, ch. 216.

372. The President and Commissioners shall have full power to pave the sidewalks of the streets of the 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 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 sidewalk, 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 the town; they shall also have power to pave that portion of the streets of the town not covered by the sidewalks, and to 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 the town; they shall also have power to make culverts under the streets in the 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