missioners" of Queenstown are empowered to make all necessary rules and regulations for the government and management thereof and to make provision for the sale of burial lots and the transfer of the title thereto the proceeds thereof to be used in reimbursing said town for its outlay in purchase thereof and in fitting up and beautifying the same.

## 1904, ch. 309, sec. 218H.

330. Any and every owner of real estate in Queenstown abutting or bordering on a public highway within the corporate limits of said town shall, after having had sixty days' notice by the Commissioners of Queenstown so to do, erect and build sidewalks adjoining their said real estate; provided, the Commissioners of Queenstown, at the time of notifying said owners of real estate that they must erect sidewalks, also notify said property owners the width that said sidewalk must be, and also of the material of which said sidewalk must be built.

## 1904, ch. 309, sec. 218J. 1922, ch. 162.

331. The width of said sidewalks shall not be less than four and one-half feet wide and to be built out of concrete, and the said Town Commissioners shall determine where said sidewalks shall be built.

## 1904, ch. 309, sec. 218K.

Should any person or persons owning real estate in Queenstown fail, after being notified as provided in Section 330, to erect and build such sidewalk as may be designated by the said Commissioners of Queenstown, then the said Commissioners of Queenstown may forthwith proceed to have erected and built such sidewalk as they had notified said person or persons to erect and build; such sidewalk to be erected and built as economically as may be, and the cost and expense of said sidewalk when completed to be taxed by the said Commissioners against the property abutting on it, and whose owner had been notified to erect and build said sidewalk; the amount of the cost and expense of erecting and building said sidewalk to be collected as other taxes are collected by the Commissioners of Queenstown; and the cost and expense of building and erecting said sidewalk shall be a lien against said property; provided, nothing herein contained shall be any bar to or preclude said Commissioners from collecting from the owner of said real estate the amount of the cost and expenses of erecting and building said sidewalk as ordinary simple contract debts are collected.

## 1904, ch. 309, sec. 218L.

333. Any person or persons or body corporate holding real estate in fee simple, for life, per auter vie or for any number of years not less than fifteen, although the same may be subject to a lease or term of shorter duration, shall be deemed and taken to be an owner of real estate within the meaning of this Article.

