

tion upon that contained within the town limits and make a just apportionment of said assessment. Should any property liable to be taxed for town purposes be omitted in the county assessment, the Burgess and Commissioners shall have power to include said property in the town assessment and impose a just valuation thereon.

P. L. L., 1888, Art. 22, sec. 256. 1870, ch. 452. 1894, ch. 399, sec. 256.

213. The burgess and commissioners may open such streets and alleys as have been closed up, and they may call upon the proprietors of such lots or their agents, for the original plat thereof, so that they may define the limits and direction of such streets and alleys; and if the proprietors of any lot or his agent, shall refuse to furnish such plat, they may take such testimony as they may think necessary to define the limits and directions of such streets and alleys, and lay out and open the same as effectually as if they had such plats.

P. L. L., 1888, Art. 22, sec. 257. 1870, ch. 452.

214. The expenses of laying out and opening any street or alley in said town shall be paid out of the funds of the corporation not appropriated, or by the parties petitioning for the same, at the discretion of the burgess and commissioners; but in no case shall any damage or expenses be allowed to any proprietor of any lot by whom or by whose authority any street or alley has been closed.

P. L. L., 1888, Art. 22, sec. 258. 1870, ch. 452.

215. They may direct, by ordinance, all or any of the footways in the town to be laid off and leveled, and paved or repaired with any material they may deem best, at the expense of the proprietors of lots in front of which the same shall be done.

P. L. L., 1888, Art. 22, sec. 259. 1870, ch. 452.

216. If the owner of any house, lot or part of a lot where such leveling, paving or repairing shall be directed, shall not reside in the town, the tenant or person occupying such house, lot or part of a lot, shall cause the same to be done, and the money so expended, under the direction of the corporation, shall be allowed by the owners and deducted from the rent then due or to become due; and if the tenant or person occupying such lot shall refuse or neglect to level, pave or mend the same, agreeably to the ordinance of the corporation, the same may be done by the corporation, and the expenses thereof, with costs, shall be charged to and collected from the owner by distress and sale of such property.

P. L. L., 1888, Art. 22, sec. 260. 1870, ch. 452. 1894, ch. 399, sec. 260.

217. The said burgess and commissioners shall have power to appoint one of their number treasurer of said corporation, who shall be the custodian of the corporate funds, and to assign his duties and responsibilities; before entering upon his duties he shall be required to give bond and security for such amount as may be deemed adequate, and be approved by the board; they may also in their discretion appoint one of their number to be tax collector.