a proper certificate and authenticate the same by his signature and his official seal. In any case notice may be given to all persons, non-residents of said County or of this State, by posting a copy of said notice in writing or printing in front of the property of the person to be notified, and on account of which the adjusters have returned that said person should pay a part of the expense of said pavement, and also at some hotel or other public place in Berlin at least twenty days before the day appointed for such appearance and answer. All persons notified in any of the modes herein mentioned shall be bound by an order of assessment which may be directed or to be made by the Mayor and Council, whether they attend or not. On the day appointed in the notice for the appearance and answer of the parties named in the adjusters' return such persons may appear, and whoever appears shall be heard, and upon and after such hearing the Mayor and Council shall make decision as to the person who shall contribute to the expense thereof and as to the proportion in which the several persons shall pay, and the Mayor and Council shall pass an order setting forth their decision. Any person assessed to pay part of the expenses of said improvement may appeal from such decision of the Mayor and Council at any time within thirty days to the Circuit Court for Worcester County, but if no appeal is taken within thirty days the Mayor and Council shall arrange for doing the work and furnishing the material. They may provide materials and contract for doing the work, or they may contract with the same person for the materials and work; they may call on two or three persons skilled in such work to make an offer of terms on which they will do the work, and they shall accept the bid or offer of the person who in their judgment will furnish the best material and work for the least money, or who will do the best work on the most moderate terms. Upon the completion of the work the Mayor and Council shall examine it and shall hear complaints, if any be made, within ten days after the work has been completed; after ten days they may accept the same. Controversies with the contractor may be settled by submitting the matters in question to referees chosen in the usual manner, or the contractor or claimant may be left to his action at law, but in the meantime the public may use the improvement. After the work has been accepted the persons who are liable to pay for the same shall not be entitled to set up any defects in the work or material as a ground for exempting them from paying their contribution. As soon as the work has been accepted, or as soon as any dispute is settled by arbitration or suit at law, the Mayor and Council, upon their previous order fixing the proportion which each person liable to pay shall contribute, shall ascertain the entire expense for the improvement and shall assess each person who is liable with his proper share of said expense, and to this end the Mayor and Council shall pass an order wherein the persons who are bound to pay any portion of the expenses, and the property on account of which they are bound to pay the same shall be mentioned, and each of said persons shall be ordered to pay the treasurer of Berlin his proper part of the expense. The said assessment shall be a tax and it shall bind the property affected thereby,