from time to time be deemed necessary for the uses of said corporation; which tax shall be collected by the burgess, who shall have the same power to distrain therefor as the collectors of county taxes have, and they may allow the said burgess such compensation for collecting said taxes as they shall deem proper.

## P. L. L., (1860,) art. 11, sec. 337.

472. They shall have power to have the streets, lanes and alleys graded and curb-stones planted, and the streets paved, with the consent of two-thirds of the owners of the property fronting on the street, lane or alley to be graded or paved; to establish new streets, lanes or alleys, and to have the same graded or paved, with the consent of two-thirds of the owners of the property fronting on the same, and to keep the streets, lanes and alleys in repair.

Ibid. sec. 338.

473. They may direct by ordinance all or any of the footways within the taxable limits of the town to be laid off, leveled and paved, or repaired, with such materials as they may think best; and such levelling, paving and repairing shall be made and done at the expense of the proprietors of the different lots in front of which they shall direct the same to be done.

## Ibid. sec. 339.

474. If the owner of any house, lot or part of a lot where such levelling, paving or repairing shall be directed to be done, shall not reside in said town, the tenant occupying or having the charge and care thereof shall cause the same to be done in front of such property or possession, and the money expended by such tenant in and about said work, in obedience to the ordinance of the burgess and commissioners, shall be allowed by the owner, and deducted from the rent due or to become due.

## Ibid. sec. 340.

475. If any owner or tenant of any house or lot, or part of a lot, or the person having the care of the same, shall refuse or neglect to level, pave or repair the footway in front of the same, according to the ordinance of the corporation, the burgess and commissioners may contract with some person on reasonable terms to have the same done, and may recover the expense, with costs, from the owner, by distress on the property.