

improving any of the streets of the town outside the usual order, and which may entail extraordinary expenses, the same may be met by levying an additional tax not to exceed ten cents on the one hundred dollars worth of taxable property within the limits of the said town, but this additional tax shall not be laid oftener than once in every five years, and not then unless the emergency requires, and the said be consented to by at least five members of the board so ordering; provided, that all real estate included in the limits of the town, and used exclusively as farming lands, shall be exempt from assessment or taxation for municipal purposes until new streets shall be laid out and opened up through the same, but when streets or alleys shall be laid out and graded through said real estate, the land abutting on said streets or alleys when laid out by the owner thereof for building lots or sites, to the distance or depth of said building lots shall be assessed and taxed for municipal purposes, the same as other property in said town is now taxed; the assessment of property shall be on the same valuations as for county purposes.

SEC. 418. The burgess and commissioners shall have authority to require all property holders to make sidewalks in front of their premises, and keep the same in repair where such premises front on any public street of the town; the burgess and commissioners may prescribe the proper grade and require the curbing to be set in accordance therewith; and such material used as shall secure a safe, solid and convenient foot-way to the public; and the burgess and commissioners may also require the property holders to make a paved gutter or water-way outside the curbing the length of his premises and according to such grades and specifications as the board shall furnish, if the work be not done within three months from the date of notification, the burgess and commissioners may order the same done at the expense of the owners of the different lots in front of which the same shall be done, and the costs thereof shall be a lien against the property and collected as other town taxes are collected; provided, no action shall be taken to enforce the making of gutters until the corporation shall be ready to grade and macadamize the street where such work is required to be done.

SEC. 419. The burgess and commissioners may level, grade and macadamize the streets and alleys or any of them, in whole or in part, and cause bridges or culverts to be made over the water courses or hollows in said streets or alleys and crossing places, of stone or otherwise at convenient points over the same; they shall have exclusive jurisdiction over the streets and alleys in said town, to keep the same in repair and in a cleanly condition at all times, may provide a judicious system for lighting the same, and make all or any changes or improvements thereon as shall inure to the public convenience and benefit, within the means authorized and prescribed by the charter.