

proceeding shall be had on such appeal as in cases of appeals from the judgment of justices of the peace; provided, nevertheless, that the mayor and council shall not be compelled to accept the decision of the board of street commissioners, or the judgment of the circuit court for Washington county, but may decline to lay out, open, extend, widen or straighten or close up any street, lane, alley, square, highway, water course or drain; and in case of such refusal by the mayor and council, all costs incurred shall be paid by the mayor and council.

Benefits assessed a lien.

SEC. 143a. All benefits assessed against any lot or parcel of ground (or the owner or occupant thereof) shall be a lien against said lot or parcel of ground from the time the mayor and council shall finally order the opening, widening, extending, straightening or closing up of any street, highway, lane, alley, square, drain or water course, as the case may be; and it shall be the duty of the clerk of the mayor and council, immediately upon the passage of such order by the mayor and council, to certify, under his hand and the seal of the corporation, to the tax collector, the amount of benefits so assessed against any lot or parcel of ground, who shall forthwith enter the same on his books against the property so assessed. The tax collector shall collect such benefits as other taxes are collected, provided that no property be sold for the payment of benefits until after the expiration of six months from the date of the passage of the order of the mayor and council in the premises.

Notices—how to apply.

SEC. 143b. The notices herein provided to be given by the board of street commissioners shall apply in all cases, whether the owner or owners of property to be affected by their proceedings be residents or non-residents, infants, non compos mentis, or laboring under any other legal disability.

Repairs and improvements.

SEC. 143c. The board of street commissioners shall have charge of all repairs and improvements of the streets, alleys, highways, lanes, squares, drains and water courses of the town, and have control of the expenditures of all money appropriated by the mayor and council for the same, together with the special improvement fund provided in sections one hundred and forty-three i and one hundred and forty-three j, and shall have power to expend said money wherever, in their judgment, the same may be needed, with full