

shall have full power to assess and levy, either generally on the whole assessable property of said town, or specially on the property of persons so assessed to be benefited thereby, the whole or any part of the amount of damages and expenses that they shall ascertain will be included in locating, opening, extending, widening, straightening, laying or closing up the whole or any part of any street, lane, alley, sewer or drain in said town, and to collect the same in the manner hereinbefore provided for the collection of the general tax levy.

SEC. 28. *And be it further enacted,* That the expenses and costs of paving, repairing or otherwise improving the sidewalks in said town, incurred by the said commissioners under the ordinances, may be charged and recovered by them, in the name of the corporation, from the owner of the property fronting thereon, in proportion to the amount expended in the immediate front on said property, by suit or action at law against the owner thereof, as other debts are collected; and the expense of such paving shall be a lien upon the property chargeable therewith.

Expenses of paving, etc., may be recovered by suit.

SEC. 29. *And be it further enacted,* That a tenant for more than five years, for life, and a mortgagee in possession, as well as the holder in fee, shall be deemed and taken as owner for the purpose of the two preceding sections.

Owner of property.

SEC. 30. *And be it further enacted,* That all taxes, whether general or special, levied by said commissioners upon any house or parcel of land within said town, which is not in the tenancy and occupation of the owner thereof, may be charged to the tenant or other occupant, who shall be liable to like process for the payment thereof; and the tenant or other occupant paying said taxes may charge the same to the owner of the house, lot or parcel of land, or deduct the same from the rent then due or which shall next become due thereon.

Who are liable for taxes.

SEC. 31. *And be it further enacted,* That the said commissioners of Greensboro shall have power to provide in any of their by-laws an ordinance for a fine or penalty in amount not exceeding fifty dollars, to be imposed upon any person or persons for the violation thereof; and the said fines or penalties may be recovered in the name of said corporation from the person or persons liable thereto, before any justice of the peace for Caroline county, like other debts; but if any

Penalty attached.