

SEC. 54 A. They shall have the power to grade and pave streets and alleys within the corporate limits, and to regulate the width thereof; to lay flag-stones across said streets and alleys whenever necessary; to provide of what material the said streets and alleys shall be curbed, and how the same shall be done and kept in good repair; they may require the owners of the lots of ground in front of which said grading and paving, and repairing of sidewalks are to be done, to do the same at their own expense; and if any owner of a lot shall neglect to grade and pave the sidewalks in front of his lot or premises, or repair the same when necessary, for the space of two months, after notice has been given him by the mayor or town clerk, requiring the same to be done, the Mayor and Council may cause the same to be done at the expense of the owner of the said lot, which expense shall be lien on said lot of ground until paid, and may be recovered from said owners by the Mayor and Council as other debts of like amounts are recovered in this State by law; they may also require the owners of the lots of ground fronting on either side of the street graded and paved as aforesaid, to pay two-thirds of the expense incurred in grading and paving the same, to be apportioned among them by the Mayor and Council, payable whenever said work shall be finished; such apportionment to be in proportion to the front feet of said lots owned by them respectively; and whenever payment thereof is refused, the Mayor and Council may recover the same by law in the same manner as county taxes are collected in this State; the remaining one-third of said expense shall be paid by the Mayor and Council out of the taxes levied by them upon the citizens of the town generally.

Grading and paving streets, etc.

SEC. 54 B. Whenever they think the public interest requires it, the Mayor and Council may cause an assessment to be made of all property in the town, real, personal and mixed, which is subject to assessment for county and State taxes, under the laws of this State, and they may prescribe the manner in which such assessment shall be made; provide for hearing appeals, and adjusting all differences in valuation and disputes in relation to such assessment; make transfers and abatements, and do all other acts and things necessary for making and completing such assessment.

Assessment of property

SEC. 54 C. Any assessment heretofore made, and any that may be made hereafter, under any ordinance passed by said corporation, shall be chargeable with the taxes levied thereon for the use of the corporation.

Assessment chargeable with taxes.