graded, curbed and paved, all sidewalks, gutters, streets and alleys within the corporate limits of said town, which, in their judgment, the public convenience may require, and from time to time, if necessary, to change or alter the grade of any street or sidewalk or curb or gutter already graded, and to repave, relay or repair the same whenever the Mayor and Council may deem it necessary, and to collect the expense or cost of grading, curbing, paving, laying, repairing or otherwise improving the same, as directed in the next succeeding Section. The Mayor and Council shall also have full power and authority to build and install any and all sewers which the public convenience may require, and from time to time to change, alter, repair, relay, relocate or otherwise improve any sewer already laid whenever they may deem it necessary and to collect the expense and cost of the same as directed in the next succeeding Section.

Section 184A 21. Whenever the persons owning the property fronting on any such sidewalks, streets, alleys, gutters or sewers shall refuse to have such sidewalks, streets, alleys or gutters paved, or such sewers laid when directed to do so by an ordinance of the Mayor and Council within thirty days from the date of the passage of such ordinance, then the said Mayor and Council shall have the materials found and the work done, and shall cause the proportion of expense chargeable to each owner of abutting property to be ascertained in accordance with the frontage of his property upon said street, alley, sidewalk or sewer, and when said cost or expense shall have been ascertained, the Mayor and Council shall have the right to recover the amount of the same by a suit at law, or may distrain the personal property of such owner at any time within six months from the time when the ascertainment of the proportion of cost or expense of such owner shall have been made; and the cost and expense so ascertained shall be a lien upon the property against which it is charged or assessed, which lien may be enforced by a bill in equity for a sale of the property to pay the lien assessed or charged against it; provided, however, that at least ten days' notice shall be given to the owner of any property of the amount of his or her assessment, either by a personal notice or by posting the same upon the property, prior to the filing of any such suit, bill in equity or proceedings to distrain.

Section 184A 22. In addition to the powers hereinbefore granted, the Mayor and Council shall have full power and authority, whenever in their judgment the public interests or conditions require it, to grade, curb and pave any sidewalk,