Streets, in pursuance of such order or direction. grade, pave, repair or improve such sidewalk, and to set the curbs and lay such gutters, either all or any, as it may be so ordered, and the cost thereof, to be paid by the abutting property, or the owner thereof, shall be determined by the Mayor and Council which cost together with the record of the proceedings in the premises shall be filed by the Mayor and Council with the Clerk to the Mayor and Council; and the said Mayor and Council shall also make return of the cost thereof to the Commissioner of Accounts, who shall proceed to collect the same as thereunto authorized and directed by said Charter, or by any ordinance passed in pursuance thereof; and the cost of making the same shall be a lien upon the abutting property: and when such cost shall be collected from said abutting property or the owner thereof, the same shall be carried by the collector to the credit of the fund used by said Mayor and Council in executing the work so as aforesaid required of them to be done in the premises.

SEC. 184. Whenever the Mayor and Council shall direct any street, highway, lane, alley, square, sewer, sanitary sewer, drain or water course within the limits of the city to be laid out, opened, extended, widened, straightened or closed up, in whole or in part, the Mayor and Council shall give at least ten days' notice in one or more newspapers of this city of their purpose to lay out, open, extend, widen, straighten, or close up the street, lane, alley, square, sewer, sanitary sewer, drain and water course so directed to be laid out, opened, extended, widened. straightened or closed up, and of the day, hour and place of their meeting for said purpose, and the said Mayor and Council shall meet at the time and place mentioned and to proceed to exercise the powers and perform the duties assigned and required of them and ascertain whether any and what amount in value of damages will be caused thereby for which the owner or accupant of any right or interest claimed in any ground or improvements ought to be compensated over and above the amount in value of the benefit which will thereby accrue to such owner or occupant and ascertain what amount of benefit will thereby accrue to any lot or parcel of ground within or adjacent to said city, or to the owner or occupant thereof and which said lot or parcel of ground or the owner or occupant thereof ought to pay. And the Commissioner of Streets shall have the right to give all grades for any street or streets, alleys, highways, lanes, squares, sewers, sanitary sewers, drain or water course within the limits of the city to be laid out, opened, extended