by the Mayor and Commissioners of Westernport for any of the purposes mentioned herein are hereby made a lien upon the abutting real estate, equal in rank to corporate taxes, and may be collected as taxes levied by the Mayor and Commissioners of Westernport and enforceable and collected in the same manner as the general corporate taxes of said town can be collected, provided that each owner may have the privilege of three years in which to make the said payments with interest thereon at the rate of six (6%) per cent. for assessments, the time of each payment being determined by the Mayor and Commissioners. They shall have power to make reasonable regulations in regards to buildings to be erected in said town and to grant building permits for the same; to make and establish grades on the streets and highways of the town; to cause the sidewalks and gutters along the public streets and highways of said town to be graded, paved or repaired at the cost and expense of the abutting property or owner thereof and to collect from said abutting property owner thereof the cost of making said improvements thereto, when made by the Mayor and Commissioners of Westernport, after refusal or neglect on the part of the property owner to do so after reasonable notice, the cost of which improvement as made by the Mayor and Commissioners, shall be a lien against said abutting property and collectable as are liens for taxes against said property or owner thereof; to charge for and grant licenses for marketable commodities and for carrying on any business, trade, industry, profession or occupation within the limits of said town, and more specifically in connection therewith but not by way of limitations or restrictions, to regulate and provide for the issuing of licenses or permits for all hawking, peddling and vending and vending of wares, merchandise of every description upon the streets and highways of the town, to impose and demand a license from all players or showmen exhibiting within said town and to provide for licensing theatres and to regulate or restrain theatrical or other public amusements within said town; to regulate and license the business of conducting restaurants, saloons, hotels or any other business enterprise carried on within the said town, to license carriages, wagons or other vehicles used in said town and upon the streets thereof for the purpose of carrying passengers or goods; to regulate and license auctioneers, who cry any sale or sales on the public street. To insure the observance of said ordinances, occupations, activities or offenses set forth in said