residents of said Town or corporations having their principal office therein, assessable for the purpose of State and County taxes as now or hereafter shall be provided, shall be taxed for the purpose and expenses of said Town. The Commissioners may, as often as deemed advisable, cause an assessment to be made of said property, by three persons to be appointed by them, who shall be taxpayers and residents of the Town, which assessment the Commissioners may, on good cause shown, increase or decrease as may be right and proper, but before making any increase in said assessment they shall notify the owner of said property at least five days before time set for increasing said assessment to appear before said Commissioners to show cause why said increase should not be made.

- SEC. 15. And be it further enacted, That the said Commissioners of Willards shall have full power to pass all by-laws and ordinances not inconsistent with the laws and Constitution of this State as from time to time they may deem wise, equitable and expedient for the comfort, health, convenience and prosperity of said Town and its inhabitants; for the prevention and removal of nuisances, for the preservation of health and suppression of vice and immorality within the limits of said town; and for the protection of the property of said town and its inhabitants.
- And be it further enacted, That the Commissioners of Willards shall have power to make by-laws and pass ordinances to establish grade for streets, gutters and sidewalks of the Town, the width thereof, and prescribe the material of which same shall be built; to cause the sidewalks along the streets to be graded, curbed, paved, repaved or improved at the cost and expense of the owners of the abutting property, which cost shall be a lien on the abutting property and recoverable by an action at law, or compel by fines or otherwise the owners or proprietors of any such lot to grade, pave, repave and curb the sidewalks in front thereof agreeably to ordinances that may hereafter be passed; to provide by ordinance for the condemning, laying out, opening, extending and making new streets or alleys, and for altering, straightening, widening, grading, improving or closing up in whole or part any existing street or alley, and for removing trees, posts and other obstructions, and for laying out public squares, drains and water courses; and all benefits and damages done, suffered or incurred by laying out, opening and making of new streets or alleys, or by altering,