

18A. The Mayor and Town Council shall cause to be constructed in such cases as they may determine to be necessary for the public benefit and for the interest of the abutting property owners, sidewalks, curbs, gutters and streets of concrete or other permanent material, in any of the streets of the town of Brentwood, the sidewalks including curbs to be of such width as may be determined by the Mayor and Town Council and of a width sufficient for the needs of said streets, and shall assess, at any time as the said Mayor and Town Council shall deem proper and after ten days' notice to the owners, upon the land abutting said improvements the cost thereof, together with the cost of street and public alley intersections, provided, however, that when property fronts or abuts on two or more streets where such improvements are made, or are about to be made, the abutting front feet along the side or sides of said property,—the term "sides of said property," used in connection herewith, shall mean the two longest sides of said property—shall be computed for the purpose of assessment hereunder as one-half of the total front feet on the side or sides of the property abutting on the street or streets improved, which assessment for sidewalks, curbs, gutters or roadbed and street improvements, or for all or any, shall be a lien upon such abutting property and shall be payable all cash, or in eight equal installments of six, twelve, eighteen, twenty-four, thirty, thirty-six, forty-two, and forty-eight months, respectively, from the date of said assessment, with interest at the rate of six per centum per annum, and the owner of the property assessed or any one on his behalf shall at any time have the right to anticipate by payment of all installments of the assessment not then due, and any assessment or part thereof remaining due and unpaid shall be enforced as a tax in the same manner as taxes due the town of Brentwood are enforced under its Charter. The Mayor and Town Council shall have power to make all needful regulations to carry out the objects and purposes of this Act; provided, however, that the Mayor and Town Council shall have full authority to adjust assessments of taxes against particular properties made pursuant to this Act, where it is proven to the satisfaction of the said Mayor and Town Council that the assessment is, or the proposed assessment would be, unjust and inequitable, anything in this Act to the contrary notwithstanding, provided, further, however, that before the Mayor and Town Council shall make any adjustments of taxes hereunder, the affirmative votes of all four Councilmen shall be cast and recorded in the minutes for such adjustments.