

provided, the Commissioners of Queenstown, at the time of notifying said owners of real estate that they must erect sidewalks, also notify said property owners the width that said sidewalk must be, and also of the material of which said sidewalk must be built; and the said Commissioners may pass all laws or ordinances necessary for grading, regulating, paving and repairing the pavements, lanes and alleys of said town, and impose a tax on any lot fronting on any street, lane or alley, for the purpose of grading, regulating, paving and repairing the pavement in front thereof, or compel by fine or otherwise, the owner of any lot to pave or repair the pavements in front thereof, agreeable to the ordinances to be passed by them; and shall have power to open and establish new streets, lanes and alleys and to straighten and widen old streets, lanes and alleys and to provide for the payment of damages and expenses incurred by opening, widening or straightening the streets, lanes and alleys as aforesaid, by levying and assessing the same generally upon the whole of the assessable property of the town or upon property of persons to be benefited thereby.

343. In addition to special taxes authorized by law to be levied, the Commissioners of Queenstown shall have power to levy on or before the 25th day of October, in each year, taxes at such rates as they may find necessary to meet the expenses of the town, not however to exceed fifty cents on the \$100.00 on the assessment, for all general purposes. The costs of lighting the streets, lanes and alleys of the town by gas or electricity shall be a part of the general expenses of the town.

All taxes authorized under this act, and under any special act, shall be levied at the same time, and all taxes so levied shall be a lien on any and all property of the person, partnership or corporation against whom they may be levied.

The taxes so levied shall be due and payable on the first day of November next succeeding the levy thereof, and shall bear interest from and after that date.

It shall be the duty of the clerk of the town as soon as possible after the levy has been made to notify each person against whom, or the known owner of each piece of property against which, any tax has been levied by placing a tax bill showing the amount due in the United States Mail with sufficient postage prepaid, addressed to such persons or owners at their last known post office address. In case any address may be unknown such bills shall be posted on and in front of the Municipal Building of the town.