

tended, widened, straightened or close up; to provide for the collection of the amounts adjudged to be paid by the owners or possessors who may be benefited by the opening, widening, extension, straightening or closing up, the whole or in part, of any street, lane or alley in the town, and to enact and pass all ordinances from time to time which shall be deemed necessary and proper to exercise the powers and effect the objects above specified.

33. The said Mayor and Council of Hurlock shall have full power to provide by ordinance for grading and paving or regrading and repaving all sidewalks and gutters on any street, lane or alley in said town of Hurlock, or any part thereof, and to compel the owners of the abutting property to pave and grade or repave and regrade such sidewalks and gutters, and in case the owners of the abutting property shall refuse or fail, after thirty days' notice thereof served upon such abutting property owner or posted upon said property when the same is not in the occupancy of its owner or owners, the said Mayor and Council shall have the work done and the material furnished, and shall cause the town bailiff to ascertain the proportion of expense chargeable to each proprietor, and may recover the same by action in the Circuit Court or before a justice of the peace, according to amount so awarded, and may collect such award as other town taxes are collected, provided that before the passage of any ordinance requiring the whole or any portion of such sidewalks and gutters to be paved and graded or repaved and regraded, and for the assessment of the expense of such work upon the abutting owner ten days' notice shall be given in some newspaper published in town of Hurlock, and if no newspaper be published in said town of Hurlock, then in some newspaper published in Dorchester County, and an opportunity shall be afforded all persons interested therein to be heard by and before said Mayor and Council of Hurlock.

34. If lands are needed for corporate purposes the same proceedings shall be had for the condemnation of the same as are requisite when the County Commissioners desire to condemn lands for public use.

35. All taxes levied by the Mayor and Council of Hurlock shall, from the time they are levied, be liens on the real estate of the party, parties or body corporate, indebted for such taxes, and on the personal estate thereof, so long as the personal estate remains in the taxpayer's possession, and all real estate shall be liable for taxes assessed against the same, without reference to the name of the person to whom the same shall have been assessed; and the sale thereof made for taxes