poses mentioned herein are hereby made a lien upon the abutting property, equal in rank to corporate taxes, and may be collected as taxes by The President and Commissioners of Chesapeake City in the same manner as the general corporate taxes of the said town can be collected. provided that each such owner of property may have the privilege of three years in which to make the said payments with interest thereon at the rate of six per cent. The time of each payment to be determined by The President and Commissioners of Chesapeake City. And the President and Commissioners of Chesapeake City may have any street, alley or part thereof in said town regraded, repaved, resurfaced or otherwise improved and levy the expense thereof or any part thereof, not exceeding two-thirds on the property binding on said road, street or alley agreeable to the extent of such lots or frontage thereof, and collect the same for such property owner, provided the right to so regrade, repaye or resurface or otherwise improve the same shall only be exercised after the expiration of ten years from the paving, grading or other improving on said street or alley. The costs so assessed shall be a lien on said property, collected as corporate taxes, and until paid shall draw interest at six per cent from date of assessment.

- The President and Commissioners of Chesapeake 102. City shall have power to make and establish grades on the streets and highways of said Town of Chesapeake City; and 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 the expense of the abutting property owner thereof and to collect from said abutting property owner thereof the costs of making said improvements thereto, whenever they are made by The President and Commissioners of Chesapeake City after refusal or neglect on the part of the property owner to do so after reasonable notice, the costs of which improvements as made by The President and Commissioners of Chesapeake City shall be a lien against said abutting property and be collectible as are liens for taxes against said owner or property.
- 103. Any person who shall feel aggrieved by the action of The President and Commissioners of Chesapeake City in the matter of the making of an assessment for any of the improvements herein authorized to be made, may appeal therefrom at any time within thirty days thereafter to the Circuit Court for Cecil County, Maryland, which appeal shall be taken by the filing of a written notice thereof with the Clerk of the Town of Chesapeake City, who shall