lane or alley, or part of any street, lane or alley, under this ordinance, he is here=by directed to advertise for proposals for the same, and to impose a tax upon the owner or owners of property fronting and binding upon such street, lane or alley, or the part thereof to be graded, equal in amount to the whole expense of regulating, grading and collecting the same, except cross streets; and the said tax shall be ass=essed and levied upon, and collected from the owner or owners of the said property, and shall be a lien upon such property; and in no case whatever, shall the city be made responsible for the grading done in compliance with this ordi=nance, and a clause to that effect shall be inserted in the contract to grade, and the said City Commissioner, the City Collector and Register, shall be gov=erned in all other respects by the provisions of this ordinance in relation to the paving of streets.

Sec. 37. And be it enacted and ordained, That the several regulations prescribed by ordinance relative to streets shall be construed to extend to all streets, lanes and alleys which are opened, but which have not been formally condemned as public, as fully as to any streets, lanes or alleys, which have been regularly condemned in pursuance of any law or ordinance; provided the proprietors of all the lots bind=ing on any such street, lane or alley, shall assent to the extending of such re=gulations.

Sec. 38. And be it enacted and ordained, That in all cases where a tax shall be assessed for paving or re=paving any street, lane or alley, or part thereof, in the City of Baltimore, which it may be the duty of the Collector to collect, the City Commissioner is hereby required to have a plat made of the property on which such tax is assessed, and to transmit, when required by the City