§ 161. Title may be acquired by condemnation. If the said common council or board of trustees shall be unable to agree with the owner of such lands for the purchase thereof, the said common council or board of trustees may proceed to acquire the title thereto in the manner prescribed by the condemnation law. The amount paid for such lands, by such common council or board of trustees as aforesaid, and all the expenses attending the same, with the expenses of fencing and improving the same, shall be assessed and collected by a general tax upon all the taxable property of such city or village, in the same manner as other city or village taxes are assessed and collected.