§ 200-a. Construction and repair of sidewalks pursuant to order of town board. Whenever the town board shall have adopted an ordinance, rule or regulation pursuant to the provisions of article nine of this chapter, describing how sidewalks shall be built in such town, the town board may adopt orders from time to time, directing the owners of the respective lots and parcels of land abutting on any street, or, in towns of the first class, with the consent of the county superintendent of highways or the state commissioner of transportation, as the case may be, abutting on a county or state highway within the town, along which it is desired that sidewalks be built, relaid or repaired, to construct the same to conform with such ordinance, rule or regulation, and specify the time within which the same shall be done. The town clerk shall give notice thereof by certified mail addressed to each such owner at his address as it appears upon the assessment roll of such town or, in the alternative, by publication of a notice thereof in the official paper at least twice, the first publication of which shall be at least fifteen days before the time specified for the completion of the work. If, within the time prescribed in the order and notice, the sidewalks required to be built, relaid or repaired shall not have been so built, relaid or repaired, then the board may cause the same to be done and audit and pay the expense of doing the same and assess the expense thereof against the property benefited as a whole, or any five or less annual installments, in the same manner as street improvements constructed pursuant to section two hundred of this chapter.

If such expense be assessed in installments, there shall be assessed as part of each installment, except the first, as interest, an amount not exceeding six per cent of such installment such rate to be fixed by the town board in the order providing for the assessment. The provisions of law applicable to the sale of tax liens shall apply to any unpaid assessed installment with the interest thereon in the same manner as though such installment and interest had been assessed as an assessment payable as a whole. Unassessed installments shall be prepayable at any time with interest computed thereon at the aforesaid rate from the date of assessment of the first installment to the date of payment of the particular installment.

If such expense be assessed as a whole and the town board resolution assessing such expense against a particular piece of property shall so provide, the assessment against such property may be paid in five or less annual installments on the dates fixed by such resolution with interest, not exceeding six per cent of each such installment, fixed by such resolution.

The town board may adopt a local law apportioning the expense of building, relaying or repairing any sidewalk within such town between the town and owners of the respective lots and parcels of land abutting any street or county or state highway within the town along which it is desired that sidewalks be built, relaid or repaired.