§ 201. Sewer and water connections. Whenever the town board shall have established one or more sewer or water districts, or both, the town board shall adopt a resolution or ordinance prescribing how sewer or water connections shall be made therein. After the board shall have adopted such resolution or ordinance prescribing how sewer and water connections shall be made, the board may adopt orders, from time to time, directing the owners of the respective lots and parcels of land in front of which it is desired that a sewer or water connection be made, to make the same to conform to such resolution or ordinance and specifying the time within which the same must be done. Before any highway in which sewer or water mains have been laid, shall be paved or otherwise improved, the town board may, in its discretion, direct the owners of adjoining lots or parcels of land to make connections with such sewers or water mains, at the curb line or at the sewer or water main if extensions to the curb line have not been provided, under the supervision of the town board, and in the manner required by the resolution or ordinance, at such a distance apart as the board may prescribe. The town clerk shall publish 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 connections required to be made shall not have been so made, 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.