

City.	1	2	3	4
RHODE ISLAND				
Pawtucket	co	y	y	c
SOUTH CAROLINA				
Columbia	co	none yet repaved		
TENNESSEE				
Greenville	—	y	y	(21)
TEXAS				
San Antonio	ss	y	y	(47)
VIRGINIA				
Danville	co	y	y	(15)
WASHINGTON				
Everett	—	y	y	n
WISCONSIN				
Beloit	co	y	y	(22)
Madison	b	y	y	n
Milwaukee	cp	y	y	(48)
CANADA				
Victoria, B.C.	e	y	y	n
Ottawa, Ont.	cp	y	y	—
Toronto, Ont.	e	y	y	n
Montreal, P.Q.	—	y	y	y

A—Funds raised by assessments on property.

B—Tax or assessment bills issued as direct liens on property.

C—City or county bonds issued to pay cost.

D—Bonds on paving district issued to pay cost.

G—Grading (different procedure from paving).

I—Street intersections separated from street abutting on private property in procedure.

P—Assessment made on abutting property.

T—General municipal taxes are source of funds.

b—Board of Local or Public Works or Improvements, or like body; official titles are various.

bp—Boro president.

c—City.

cc—City Commission.

co—City Council.

cp—Commissioner of Public Works.

e—Engineer of Highways.

m—Manager of Improvements and Parks.

n—No.

p—Property owners.

sc—Board of Street Commissioners.

ss—Superintendent of Streets.

y—Yes.

(1) City bonds are paid from proceeds of assessments on the property benefited.

(2) Bonds issued by improvement districts are paid by taxes on the districts.

(3) Cost of street intersections is paid from city funds.

(4) Bonds issued against the property benefited are paid by assessments upon the property.

(5) Portions indicated are paid by assessment on property benefited and from general funds or paving bond issues.

(6) Part of cost of pavement is paid by assessment on property abutting, and part from general city lands. In the special case of the street improved under the ordinances sent as samples, one-third the total cost was paid from the city treasury and two thirds was paid by a single assessment on the abutting property, the city being considered a property owner to the extent of the width of intersecting streets and lanes.

(7) The property benefited includes property one-half block each way from the street paved. Bonds are issued and paid by tax on the improved district so defined.

(8) Cost of paving street intersections is paid in cash by the city if possible. If necessary, the cost of inter-

sections may be assessed on valuation of all lands and lots in the city, which is made a special assessment district for the purpose. This assessment is made annually, large enough to pay the cost of all work done during the year.

(9) Cost of street paving is usually paid from the general funds, but is occasionally paid from proceeds of paving bond issues.

(10) Assessment of one-half of cost on property benefited is made if the street is a new one. Nearly all street construction is done by municipal labor, only three small contracts have been let in five years.

(11) City pays also the assessments which would be made on property exempt from assessment.

(12) Tax bills payable in four annual instalments are given contractors for work, for each piece of property assessed. Improvements are paid for practically always by assessment on property benefited. Very rarely the improvement of traffic ways is paid for from general funds.

(13) Tax bills are given contractor, which are liens on the particular pieces of property covered by them. It is proposed in case of certain boulevards to assess on the property benefited the cost of an ordinary street, the excess of cost to be paid from general funds of the city.

(14) Ordinances provide that a just and equitable assessment of benefits shall be made on the property benefited and that any excess of cost shall be paid from city funds. Paving bonds are issued and are paid from proceeds of assessments and general taxes.

(15) City's share is sometimes raised by issuing bonds, which are paid from proceeds of city taxes.

(16) Property benefited is assessed bid price for pavement, curb, etc., in front of it plus for inspection, contingencies, etc., 5 per cent. on long block, 10 per cent. on short block or 15 per cent. if there is a single-track car line. This practically seems to leave the city to pay a part or all of the cost of paving street and alley intersections.

(17) The city council has power to assess a part or all of the cost of paving a street against the city, but actually this is limited to assessing on the city 25 per cent. of cost of resurfacing street if it is extensive, but not if it is an entire reconstruction.

(18) The city pays the cost of paving street intersections and 2 per cent. of the remaining cost.

(19) Special assessments are made (a) as a percentage of the tax value of the property assessed; (b) in proportion to the benefits which may result from the improvement; (c) by the foot frontage of the property bounding or abutting upon the improvement. Street improvements are made by (b), which is usually assumed to be (c).

(20) City's portion is paid from proceeds of bond issues, met from general city taxes. City bonds or notes may be issued in anticipation of collection of assessments, interest to be included in the assessment.

(21) Town pays for grading, draining, other preliminary work, one-third of paving, street and alley intersections, pavement abutting public buildings. Abutting property pays two-thirds of cost of paving, one-third on each side of street. City bonds paid from general taxes and serial 1-10 year bonds paid from proceeds of assessments on paving districts are sold to pay costs of improvement.

(22) City pays for street intersections. If cost of pavement is more than \$3 a square yard city pays the excess in Beloit and one-half the excess in Milwaukee.