

pective benefit, we are still confronted with a very difficult problem. The direct and indirect benefit must be estimated in advance. We cannot first carry out our city planning schemes and afterwards determine how the cost is to be met. Furthermore, we must determine to what extent the benefit will be strictly local, in what degree it will extend to a larger tributary area, and, again, how much it will mean to the entire city or metropolitan district.

In the case of residential streets, the purpose of which is to give light, air and access to the dwellings located upon them, the benefit will be entirely local, and the entire cost can properly be imposed upon the abutting property. When a highway is given a more generous width in the expectation that it will be called upon to accommodate a certain amount of through traffic, the benefit is more extended, and the assessment in such a case may be prolonged to a line midway between it and the next street of more than residential width. The major part of the cost should, however, be confined to the abutting property, so that the cost to it shall be somewhat more than that of the narrower street. In the case of arterial thoroughfares, or in that of the first street to be opened through an undeveloped territory the effect of which will be to give access to and stimulate the development of a large area, the district of benefit will be correspondingly enlarged. Again, in the case of thoroughfare of exceptional width, which it is proposed to treat as boulevards, the entire city or metropolitan district will be substantially benefited and should bear a portion of the expense. In fact, the state itself may derive an advantage which would justify its assumption of a portion of the cost, but the disposition to recognize such an obligation on the part of the commonwealth is exceedingly rare, even though a great city within its limits may, through its large taxable values, contribute the larger part of the state's revenues by which its rural highways are maintained.

In the case of parks this same principle might be applied. Some small parks are of strictly local benefit, and their cost could properly be placed upon the district in which they are located. Every park, whether small or large, is of some local benefit, even if such benefit were deemed to consist solely in unobstructed light and air to the property on the surrounding streets.

In the case of street widenings or the cutting through of new streets, the local advantage is less marked, though it will always follow. The mere fact that a widening or extension is required to accommodate traffic is conclusive evidence that the street has assumed more than local importance. The width of the roadway as widened is not an index of its local or general importance. There may be cases where the opening up of a new street of a width commonly given to local streets and extending for a very short distance would, on account of its strategic position, be of very great general and of little local benefit.

It is quite apparent that the relative local, district or general benefit of any street or other improvement can be determined neither by its dimensions nor its cost. An improvement involving an expenditure of \$1,000,000 in one part of the city may be more distinctly local in its beneficial effect than one costing \$5,000 in another section. No fixed rule can be established to govern the distribution of the expense. It must be determined in each case after a painstaking investigation. Such investigation should not be entrusted to a different individual, board or commission in each case. There should be a permanent body which should act in all cases. This body should not be large, and it should be so constituted that its entire personnel could not be changed at once, thus insuring continuity and consistency of policy. They should be broad men whose training should have fitted them for their difficult and delicate duties. The

misleading evidence commonly called expert testimony as to existing and prospective values will be of little value to them. They should be capable by experience and intelligence of forming their own conclusions.

While no definite rule can be adopted to govern the distribution of assessments representing the district and general benefit, it should be possible to prescribe a method of determining the amount and extent of local benefit, particularly in the case of new streets, boulevards and parks. Let us assume that 60 ft. is the normal width required for a local street; then the entire cost of acquiring and improving all streets 60 ft. or less in width may properly be placed upon the property within half a block on either side of the street. In the case of wider streets that proportion of the cost represented by the ratio which 60 ft. plus 25 per cent. of the excess over 60 ft. bears to the width of the street would probably be an equitable proportion to assess upon the local district.

Inasmuch as property fronting a wide street is more valuable, it would be manifestly unfair to adopt a rule which would result in making the cost of a 70 or 80-ft. street less to the abutting owner than would have been the cost of a street 60 ft. wide. On the other hand, after a street reaches certain proportions, additional width will not involve additional benefit. It may be assumed that a share of the expense which would be equivalent to paying for a street 80 ft. wide should represent the limit of local assessment. This limit would be reached under the rule proposed when the street becomes 140 ft. wide. The percentage of cost which would be locally assessed would, therefore, be as follows for various street widths: 60 ft., 100 per cent.; 70 ft., 89.3 per cent.; 80 ft., 81.25 per cent.; 90 ft., 75 per cent.; 100 ft., 70 per cent.; 120 ft., 62.5 per cent.; 140 ft., 57.1 per cent.; 150 ft., 53.3 per cent.; 200 ft., 40 per cent.

In the case of parks the problem is more difficult, the amount of local assessment and the extent of the area of local benefit being determined by the size and shape of the park and facility of access to it from other parts of the city. In any case, no rule should be adopted until it has been carefully tested and it has been demonstrated that the assessments levied in accordance with it will constantly decrease with the distance from the improvement. This decrease should not be directly in proportion to the distance, but in geometrical ratio.

A curve to determine the distribution of the assessments after the limits of the district have been decided has been proposed by Mr. Arthur S. Tuttle, Assistant Chief Engineer of the Board of Estimate and Apportionment of New York City, in accordance with which about 32.5 per cent. of the assessment would be placed upon the first 10 per cent. of the distance to the outer limit of the area of benefit, 55 per cent. upon the first 25 per cent. and 80 per cent. upon the district extending half way to the boundary of the assessment area.

In the case of street widening involving the destruction of buildings, it is suggested that the same general principles be adopted as in the case of new streets, but that they be applied to the land values only. If the street were less than 60 ft. wide, the proportion of the expense for additional land in order to make it 60 ft. would be assessed upon the half block on each side, while for all excess over 60 ft. the same rule already proposed could be adopted.

For instance, if a street 50 ft. wide were to be widened to 80 ft., involving the acquisition of 30 ft. of additional property, the first 10 ft. required to make it 60 ft. and 25 per cent. of the 20 ft. over 60 ft., a total of 15 ft. or one-half of the cost of the additional land to be taken, might be assessed locally, the expense involved in damage to buildings included in the district assessment, or in the general