are clearly expressed or implied in the evolution of the work; (1) the undertaking of the work; (2) the execution of the work; (3) the imposition of the special assessment to meet the cost of the work.

A local improvement work may be "undertaken" by a municipal corporation in various ways. This work the council elected to undertake in the way authorised by sec. 9. To the validity of its being undertaken under this section a by-law of council was necessary, passed by a two-thirds vote of all the members, declaring that its construction was desirable, while a prerequisite to its validly passing was publication of the notice of the council's intention, under sec. 11. Upon these provisions being observed, and until the passing of the amendment of 1914, the authority of the corporation to proceed with such a work so undertaken could not be questioned, the foundation for the work so laid was unassailable—the statute expressly providing that the owners of the land affected should not have the right to lodge a counter-petition with the council. This deprivation of the right of counter-petition, or other effective protest, was anomalous when the work was undertaken on the council's own motion, the one exception being the case of such subsidiary works as private drain connections. For instance, where the council proceeds on the initiative plan under sec. 13, the right of counter-petition is vested in a majority of the property-owners representing onehalf in value of the lots liable to be specially assessed. Under sec. 7, in the case of a work, however undertaken, falling in one of the several enumerated catagories and exceeding in cost \$50,000, any person whose land is to be specially assessed may give notice that he objects on certain grounds to the work being undertaken, and thereafter the work cannot be proceeded with until the approval of this Board has been obtained. It is to be noted that in these cases the action of the corporation is arrested at the preliminary stage of the work, and the objector is remediless, once the work has been executed.

The Board is of the opinion that the amendment of 1914 is intended to remedy the anomaly above noted, and to give to dissentient land-owners a remedy analogous to those given by counter-petition under sec. 13, and by notice to the council under sec. 7. As, however, the latter remedies are exercisable and effective at the earliest stage of the work, and before it has been actually executed, so the Board is of opinion that under the amendment of 1914 its intervention may be invoked only at that stage. True, secs. 7 and 13 prescribe a time-limit for action by