

siderably more than was paid for the part taken under the condemnation proceedings. An injunction restrained the collection of the assessment, and the Supreme Court made the injunction perpetual.

The general doctrine is that where needed improvements are made the owners of property specially benefited should bear a greater proportion of the expense than the general taxpayer. This doctrine, however, is rather flexible, as applied in the several States. New York takes the strongest ground in favour of local assessments in the early and now leading case of *People v. Mayor of Brooklyn*, 4 N.Y. 419, which seems to be based upon the idea that the legislature is possessed of inherent and absolute power over the subject of taxation, and may therefore arbitrarily distribute the burden of taxation, or authorize municipal corporations to do so. This strong ground is denied in Illinois (*Chicago v. Larned*, 34 Ill. 203, and *Ottawa v. Spencer*, 40 Ill. 211), but it is conceded that assessments may be made for actual benefits, the balance to be paid by general taxation. Pennsylvania takes practically the same ground in *Hammett v. Philadelphia*, 65 Pa. St. 146, the Case of Washington Avenue, 69 Pa. St. 352, and *Seely v. Pittsburgh*, 82 Pa. St. 360.

In *McBean v. Chandler*, 9 Heisk. 349, the Supreme Court of Tennessee approved the Illinois decisions, and held that it is beyond the power of the legislature to authorize a municipality to pave its streets and charge the cost thereof on the adjoining lots in proportion to their frontage. And even in New York, in the latter case of *Guest v. Brooklyn*, 69 N.Y. 506, the system as authorized and practised in New York and Brooklyn is condemned as "unjust and oppressive, unsound in principle, and vicious in practice."

The Virginia case, *supra*, in a very elaborate opinion discussing the whole system of local assessments, declares the doctrine to be "untenable and the principle unsound, capable of being made the means of indirect confiscation of property without compensation, and, in fact, often so used by over-zealous or unscrupulous city councils."

The statutory law in these States is not the same as ours, but the cases referred to by our contemporary are of interest in connection with the subject of local improvement taxation system, which has proved to be of great injustice in many ways. We