

2. Opening, widening, prolonging or altering, macadamizing, grading, levelling, paving or plank-ing any street, lane, alley, public way, place, sidewalk or bridge forming part of a highway.
3. Curbing, sodding or planting any street, land, alley, square, or other public place.
4. Reconstructing as well as constructing any of the said works or improvements.

shall be by special assessment on the property benefited and not exempt by law from assessment."

"In making every such assessment to defray the cost of sewers, pavements and sidewalks, the Engineer, Assessment Commissioner or other officer charged with that duty shall make an allowance of sixty feet upon the flank or side of all corner lots when the depth of a lot equals or exceeds one hundred and twenty feet; but if the depth of such lot is less than one hundred and twenty feet, the allowance shall be one-half of such depth."

"Any allowance made in pursuance of the last preceding section in respect of pavements and sidewalks shall be assumed as a portion of the city's share of the cost of such local improvements, but any such allowance in respect of sewers shall be charged on the other real property assessed for the said sewers."

"The Corporation will provide out of the general funds of the Corporation the cost of such parts of local improvement pavement and sidewalk works as are situate upon or in that part of any street which is intersected by any other street, or as would otherwise fall on property exempt from assessment, and in the case of sewers will also provide out of the general funds the cost of all culverts and other works necessary for street surface drainage, and the cost of those parts of sewers constructed opposite real property exempt from assessment, the part to be provided by the Corporation to be so provided by debentures."

Applications for Local Improvements and Proceedings Thereon.

"All works or improvements for any part of the cost of which it is proposed to assess the real property immediately benefited thereby, are herein called 'local improvements,' and shall, unless authorized by special by-law, and except in the case of sidewalks laid down under the authority of Section 677 of the Consolidated Municipal Act, 1903, be initiated in one of the modes hereinafter mentioned."

1. Petition.

"By petition, signed by two-thirds in number of the owners, according to the last revised assessment roll, representing at least one-half in value of the real property to be benefited by the proposed work or improvement."

2. Initiative.

"By the report of the City Engineer, approved of by the Committee on Works and adopted by the Council."

3. Drainage.

"In the case of works undertaken under the authority of Section 668 (4) of the Consolidated Municipal Act, 1903, for the purpose of draining any locality for sanitary purposes by a recommendation of the Local Board of Health, and the City Engineer, affirmed by a vote of two-thirds of all the members of the Council, at any regular meeting thereof."

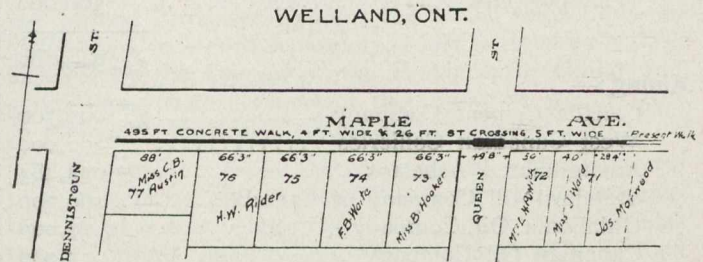
1. Petition.

"Every petition for a local improvement may have attached thereto a diagram showing each parcel or property to be assessed, together with the frontage of each such parcel, and the street numbers of any buildings thereon."

"Every such petition, after being received by the Council or the City Clerk, shall be forthwith examined by the City Clerk, who shall ascertain and determine whether the same is sufficiently signed as hereinbefore required, and shall endorse thereon his certificate as to whether the same is or is not sufficiently signed as above provided, and shall forthwith transmit the same to the City Engineer."

"Upon receipt of a sufficiently signed petition for any such work or improvement, the City Engineer shall examine into the subject-matter of the petition and report to the Committee on Works with as little delay as possible as to the

PLAN SHOWING LANDS TO BE ASSESSED FOR CONCRETE WALK PETITIONED FOR ON SOUTH SIDE OF MAPLE AVENUE



necessity for, or advisability of, undertaking the proposed work of improvement. If he reports in favor of undertaking the proposed work or improvement, he shall also report after due and proper examination and inspection:

1. What real property will be immediately benefited by the proposed work or improvement.
2. The probable lifetime of the work or improvement.
3. An estimate of the probable cost of the proposed work or improvement, and the share thereof which should be assessed against the property to be immediately benefited.
4. The proportion in which the assessment thereof should be made on the various portions of the real estate so benefited, and showing by measurement the frontage exempt from taxation therefor."

"In the event of the adoption of the report of the said Engineer recommending the undertaking of such work or improvement, the said Committee on Works shall report the same to the Council for its approval and adoption."

"In the case of the adoption by the Council of the said report, it shall be the duty of the City Engineer to cause the said report (as so adopted) to be forwarded without delay to the Assessment Commissioner, to be brought before the Court of Revision."

The following are the extracts from the by-laws of another city:

"Whereas it is desirable to provide a uniform frontage tax throughout the city for the construction of sewers, and to provide an equitable mode of assessing corner lots:

"Every owner of property which is drained into any of the main sewers which are constructed wholly at the expense of the city, and every owner of property in front of which a sewer is constructed as a local improvement, shall pay a uniform frontage tax of 79 1/10 cents per foot frontage of the property so drained, to be assessed on each assessable foot of frontage property so drained. Such amount shall be paid in 40 equal annual instalments of four cents each per foot frontage, being a sum sufficient to pay both interest and sinking fund for that amount, and the said instalments shall be payable at the same time as ordinary taxes are payable in the said city, but the City Treasurer may accept payment down of the amount."

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