taken by any municipal corporation, and after such corporation shall have become liable for the carrying out of the same, the lands, or any part thereof to be specially benefited by any such improvement, work or service, has or shall become and form part of another municipality by incorporation, annexation or otherwise, under the provisions of this Act and amending Acts, or of any special Act, the municipal corporation from which such lands or any part thereof are taken shall have full power and authority by themselves, their servants, workmen and agents, to proceed with any such improvement, work or service, to the completion thereof, and for such purposes to enter upon, take and use any lands lying within the limits of such new municipality, or within the limits of the territory added to such adjoining municipality, necessary to enable them to complete any such improvement, work or service, and may take all such proceedings, pass all such by-laws, make all such special and other assessments, impose all such special and other rates, issue and sell all such debentures, borrow all such moneys, and do all such other matters and things which may be necessary for completing any such improvement, work or service, and for providing for the cost thereof in the same manner as if no such new municipality had been formed, or no such annexation of territory had been made.

(3) Any such municipality from which territory shall have been taken to form a new municipality, or to make an addition to an adjoining municipality, shall be indemnified by the new municipality or by the municipality to which any such addition is made, as the case may be, from and against all debts and liabilities incurred by it prior to the formation of the new municipality, or the making of such addition, for or in respect of any improvement, work or service undertaken and carried out, or to be carried out by it, under the provisions of sections 569 to 630, both inclusive of this Act and amending Acts, to the extent to which the lands specially assessed for the improvement, work or service lie within the territory taken from it.

included within the new municipality or added to the adjoining municipality, as the case may be, and all debts incurred by a municipality for its share of any such improvement, work or service, shall be taken into account when taking and adjusting the accounts between it and the other municipality arising out of the formation of any such new municipality or the addition of territory to such

adjoining municipality.