

but no contract for any such work shall be given out except to the lowest responsible bidder, after an observance of all the formalities required by this Act.

*Subdivision 10.* When any work, mentioned in section three of this Act, (sewers, manholes, cesspools, culverts, crosswalks, crossings, curbings, grading, piling, and capping excepted) is done on one side of the center line of said streets, lanes, alleys, places, or courts, the lots or portion of lots fronting on that side only, in front of which said work is done, shall be assessed to cover the expenses of said work according to the provisions of this section.

*Subdivision 11.* The assessment made to cover the expenses of the grading mentioned in the proviso in section four of this Act, shall be assessed upon all the lands, lots, and portions of lots, fronting on either side of said street, lying and being between the said main street-crossings, in the manner provided in subdivision one of this section. Before any work is done under a contract to complete the grading of a partially graded street, lane, alley, place, or court, under the provisions of section four of this Act, the City and County Surveyor shall ascertain as near as possible, the number of cubic yards of grading done, previous to the letting of the contract, in front of each lot or parcel of land fronting upon the work under contract; and also ascertain the number of cubic yards of grading necessary to complete the grading included in the contract, and certify such estimate to the Superintendent of Public Streets and Highways, before the completion of the work included in said contract. And when any owner of a lot or lots fronting on said partially graded street, lane, alley, place, or court, has graded a part of the same, and desires credits for grading done by him previous to the publication of the notice of intention, he shall file with the City and County Surveyor, previous to the completion of the grading under contract, a certificate of the City and County Surveyor in office, when the work was performed, certifying the number of cubic yards of grading done by him on those through whom he claims or deraigns title: *provided*, however, that he shall not be allowed any credits, at any time, for any embankment made above, or excavations made below, the official grade; but the cost of removing such embankment, or filling in such excavation, shall always be charged exclusively to the owner or owners of the lot or lots of land fronting thereon, in addition to the *pro rata* rate which may be assessed to them. If the credit for grading so certified as aforesaid in cubic yards or measurement equals the proportional amount of grading, which such owner would be obliged to do, if no grading had been done on such street, lane, alley, place, or court, then such owner and his lot or lots shall be exempted from assessment for the remaining work; and if the grading done by such owner is less than his proportional share, then the work required to be done in front of his lot or lots, according to the original profile of the land previous to any grading thereon, shall be included in the assessment; and the work certified as aforesaid to have been done by him at his own expense, shall be credited to him at the contract rate: *provided*, that in making the assessment to cover the expense of any work mentioned in this section, the said Superintendent may deviate from its provisions, and assess such lots and lands fronting on any street, lane, alley, place, or court, as he may decide liable to assessment for said work, which decision may be appealed from as hereinafter provided.

*Subdivision 12.* Section one of an Act entitled "An Act amendatory of and supplementary to an Act to provide Revenue for the support of the Government of this State," approved April twenty-ninth, eighteen hundred and fifty-seven, approved April nineteenth, eighteen hundred and fifty-nine, shall not be applicable to the provisions of this section; but the property therein mentioned shall be subject to the provisions of this Act, and to be assessed for work done under the provisions of this section.—[Amendment March 26, 1868.]

*Sec. 9.* After the contractor of any street work has fulfilled his contract to the satisfaction of the Superintendent, or Board of Supervisors, on appeal, the Superintendent shall make an assessment to cover the sum due for the work performed and specified in such contracts, (including incidental expenses, if any) in conformity with the provisions of the preceding section, according to the character of the work done, or if any directions and decisions shall be given by said Board, on appeal, then in conformity with such direction and decision; which assessment shall briefly refer to the contract, the work contracted for and performed, and shall show the amount to be paid therefor, together with the incidental expenses, if any, the rate per front foot assessed, the amount of each assessment, the name of the owner of each lot, or portion of a lot, (if known to the Superintendent) if unknown, the word "unknown" shall be written opposite the number of the lot, and the amount assessed thereon; the number of each lot or portion of a lot assessed; and shall have attached thereto a diagram, exhibiting each street, or street-crossing, lane, alley, place, or court, on which any work has been done, and showing the relative location of each distinct lot, or portion of a lot, to the work done, numbered to correspond with the numbers in the assessments, and showing the number of feet fronting assessed for said work contracted for and performed.

*Sec. 10.* To said assessment shall be attached a warrant which shall be signed by the Superintendent, and countersigned by the Auditor of said city and county, who, before countersigning it, shall examine the contract, the steps taken previous thereto, and the record of assessments