

expenses incurred for the work done on the said crossings or spaces formed by the junction or intersection of East Street with Market Street, and of other streets with Market Street, and not squarely in front of, and not properly assessable to, lots fronting on such streets, and for the work done on said other street crossings and spaces, all of which are colored on said maps, shall be assessed on the contiguous, adjacent and neighboring irregular or quarter blocks or lots of land which are of the same color as the crossings or spaces, and which have a number thereon corresponding with the number of the crossing or space on which the work has been done.

*Subdivision Nine*—In all the streets constituting the water front of the City and County of San Francisco, or bounded on one side by the property of the said City and County of San Francisco, or crossings cornering thereon, or on the water front, the expense of the work done on that portion of said streets, from the center line thereof to the said water front, or to such property of the City and County of San Francisco bounded thereon, and one fourth of their crossings, shall be provided for by the said City and County of San Francisco; but no contract for any such work will be given out except to the lowest responsible bidder, after an observance of all the formalities required by this Act.

*Subdivision Ten*—When any work mentioned in section three of this Act (sewers, manholes, cesspools, culvers, 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 portions 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 Eleven*—The assessment made to cover the expenses of 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, land, 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, or any street-crossing under contract, and also ascertain the number of cubic yards of grading necessary to complete the grading included in the contract, and certify such estimates to the Superintendent of Public Streets, Highways and Squares, before the completion of the work included in the contract; and when any owner of a lot or lots fronting on said partially graded street, lane or alley, place or court, or any party liable to be assessed for the work under contract, has graded a part of the same and desires credit for grading done by him previous to the publication of the notice of intention, he shall apply to and receive from the City and County Surveyor a certificate of the amount of grading done by him, or those under whom he claims or derails title, for which he is entitled to credit, which certificate shall be recorded in the office of the Superintendent of Public Streets, Highways and Squares (in a book to be kept for that purpose, properly indexed, so that reference may be easily had thereto), previous to the completion of the grading under contract. And for all grading done prior to the passage of this Act, the owner of a lot or lots desiring credits shall file in the office of the Superintendent of Public Streets, Highways and Squares, a certificate of the City and County Surveyor, when the work was performed, showing the number of cubic yards of grading done by him or those under whom he claims or derails title, which certificate shall be filed and recorded in the office of the said Superintendent of Public Streets, Highways and Squares, and shall entitle the party named, or his successor in interest, to credit on the assessment for the amount specified: *provided*, no party shall be entitled to any credit in excess of his assessment: *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 costs 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 of Public Streets, Highways and Squares 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 Twelve*—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