

File No. 24697 Continued.

of the street. We think the same principle applies to a parked street, for while a parked street is wider and the expense of opening it is greater, the benefit to the adjoining property is also greater. Any excess of damages over benefits is provided for in the general tax levy.

The cost of grading and paving the street is usually borne in the first instance by the City, but we have a law under which there attaches to the adjoining property immediately upon a street being paved with improved paving, a special paving tax of fifteen cents per front foot, where the street is thirty feet wide or more between curbs. This paving tax runs for ten years and repays the City in part for the new paving.

Very truly yours,
 (Signed) S. S. Field,
 City Solicitor.

File No. 22212

Baltimore, September 18, 1919.

George Dobbin Penniman, Esq.,
 B. & O. Bldg.,
 City.

Dear Mr. Penniman:

Your recent letter, enclosing a proposed form of agreement for the construction of sewer or water pipes under the B. & O. Railroad tracks, received.

You propose an agreement in the language of your letter "that the City as the second comer shall protect the Railroad Company from loss which may occur from the construction and maintenance