

ing of any such specified street, square, avenue or other city thoroughfare, or part thereof, and the payment of not more than two-thirds of the cost thereof, as specified by such ordinance, shall be assessed pro rata upon all the property binding upon such street, square, avenue or other city thoroughfare, or part thereof so improved, according to the linear feet of property binding upon the same; and the remaining cost of such improvement or work to be paid by the Mayor and Common Council of Westminster; provided, that the Mayor and Common Council of Westminster shall give public notice of the passage of the ordinance submitting this question to vote, as aforesaid, by publishing said ordinance in one of the newspapers published at Westminster for four successive weeks prior to such election.

1910, ch. 341, sec. 234 (p. 697).

544. The assessment mentioned in the preceding sections shall be a lien on the property on which the assessment is made until the same be paid; and may be collected in any of the methods and ways for collecting taxes after the expiration of ninety days from the date of the said assessment.

1910, ch. 341, sec. 235 (p. 697).

545. A tenant for ninety-nine years, or for ninety-nine years renewable forever, or the executor or administrator of such tenant, or the guardian of an infant owner, or a mortgagor in possession, shall be deemed and taken as an owner for the purpose of any application to the Mayor and Common Council of Westminster authorized by these foregoing sections; and a tenant for ninety-nine years, or for ninety-nine years renewable forever, and the executors or administrators of such tenant, or the guardian of an infant owner, or a mortgagee in possession, shall be deemed and taken as the proprietor or owner of the estate or property assessable within the meaning of this Act in reference to streets and sidewalks, gutters and curbing, as well as for all other purposes and objects by it authorized.

ASSESSMENT.

1910, ch. 341, sec. 236 (p. 697). 1927, ch. 76, sec. 236.

546. Whenever it thinks the public interest requires it, the Mayor and Common Council of Westminster may cause a new assessment or re-assessment to be made of all property in the city, real, personal and mixed, which is subject to assessment for either county or State taxes under the general or local laws of this State, whether the owners thereof reside within or without the city; and it shall prescribe the manner in which such assessment shall be made, and provide for hearing appeals and adjusting all differences in valuation and disputes in relation to such assessment; make transfers and abatements and do all other acts and things necessary for making and completing such assessment. It may provide by resolution for the annual assessment of property not included in the last general assessment and making abatements. The assessments heretofore made under any ordinance or resolution passed by said cor-