

after deducting the cost and expenses of advertising and of sales, shall be paid into said fund.

1876, ch. 399. 1888, ch. 542.

**228.** Whenever any assessment for benefits for condemning, opening, grading and constructing any street, avenue or alley, or part thereof, or a thoroughfare, exceeds the amount of damages awarded, the assessment for benefits may be credited with such amount of damages, and the difference shall be the amount due and collectible for benefits, and such credit shall be recognized and taken as a full settlement, discharge and payment for all such damages; and any lands for which damages may have been awarded may be entered upon and taken possession of; and any building or improvements of any kind for which damages may have been awarded may be taken possession of for the purpose of opening, grading and constructing such street, avenues or alleys, or part thereof, or thoroughfare; but if the amount of damages awarded in any case shall exceed the amount of benefits assessed, the difference shall be the amount due and payable; and no part of any street, avenue or alley or thoroughfare shall be opened, graded and constructed over the land; and no buildings or improvements of any kind shall be taken possession of for which said damages were awarded without the written consent of the owner thereof until such difference is paid, or tendered to be paid, to the parties legally entitled to receive the same; any assessments made for benefits under this sub-title of this article shall be a tax and lien on the property upon which the same is assessed, and shall be due and collectible at any time after the statement and proceedings of the examiner or examiners shall be satisfied and confirmed as herein provided for; and after such ratification and confirmation the said examiner or examiners shall proceed forthwith to notify the owner of the property assessed for benefits by means of bills, specifying the sum so assessed, and warning him that if the same is not paid within sixty days from the date of said bill, the said examiner or examiners will either proceed to sell the specific piece or parts of property on which such unpaid sum of money shall have been assessed, or by instituting an action of assumpsit for the amount of money assessed upon the owner of said piece of property before the circuit court for the