

vided, however, that where the same party is assessed in any such proceedings for benefits and also awarded damages, the damages shall be deducted from the benefits to the extent of the damages, and the provision of this section as to paying the benefits in installments shall apply only to the excess of the benefits over the damages. The Commissioners, in their final return, shall state whether or not benefits are to be payable in installments, and if so in what installments.

181. If no appeal shall have been prayed, then, within ten days after the time hereinbefore limited therefor, or after the return of the decision upon any appeal shall have been made to the said Commissioners, their return shall be transferred to the City Collector. No benefits assessed under the provisions hereof shall be due or collectible until after the physical work involved in any such opening, straightening, widening, extending, closing or grading of any street, square, lane or alley in respect to which benefits have been assessed is completed, and the City Collector shall take no further action until receipt of written notice from the Board of Estimates advising that such physical work has been actually completed. Within ten days of the receipt of such notice the said Collector shall notify the parties assessed for benefits of the date upon which the work was actually completed and advise them by means of bills specifying the several sums so assessed and the installments thereof due and payable and warning them that if the same be not paid within ninety days from the date of the completion of the work as specified in Section 177A of this Charter, or within the installment periods herein provided for, as the case may be, he will proceed to sell the specific pieces or parts of property on which said unpaid sum or sums of money shall have been assessed, in the manner and after having given the notice directed by this Charter. Thereafter, as such installments become due, the Collector shall give the same notice; if any installment be not paid, and the Collector shall proceed to sell, under Section 182 of this Charter, the right of the party assessed, to pay the remainder of said assessment in installments, shall be forfeited and the Collector shall collect from the proceeds of said sale the entire amount of the assessment not theretofore paid, with interest at six per cent. to the date of such collection.

185. All sums of money assessed by the Commissioners aforesaid, upon property deemed by them to be benefited, shall