

Pleasant and to make all necessary contracts therefor as are necessary and proper; provided, however, that no property upon which a special assessment has been made for its proportionate share of the costs of such public improvements shall have been paid, shall again be assessable for said public improvement.

In all cases where the property to be assessed for public improvements, under the provisions of this Act, is located at the intersection of two streets, on what is known as a corner lot, and in case the improvements are extended along the side of said property, the Mayor and Common Council of Seat Pleasant, in addition to the assessment made for such improvements along the front of said property, shall make such further assessment for the benefits and improvements along the side of said property. In all cases in which the question shall arise as to the street upon which the said property may front, the decision of the Mayor and Common Council of Seat Pleasant in regard thereto shall be final and conclusive. The said Mayor and Common Council of Seat Pleasant are hereby authorized to make reasonable adjustments and allowances in assessing benefits which in their judgment are equitable, fair and just in such cases, as may be necessary to prevent the working of undue and unnecessary hardships.

The provisions of this section relating to the levy of special assessments shall not apply to the maintenance of and repairs to roads, streets, lanes, sidewalks, curbs, and gutters, nor deprive the Mayor and Common Council of Seat Pleasant of authority to maintain and repair roads, streets, lanes, sidewalks, curbs and gutters, and to pay therefor from the proceeds of general taxes without the formalities prescribed in this section for the making of road and street improvements for which special assessments are to be levied.

Any Acts or parts of Acts inconsistent herewith are hereby repealed, but nothing herein shall be taken to interfere with existing law for the protection or enforcement of the collection of said special assessments and the same shall be collected in the same manner and to the same extent as taxes are now collected.

SEC. 3. *And be it further enacted*, That this Act is hereby declared to be an emergency law and necessary for the immediate preservation of the public health, morals, safety and welfare, and well being, passed by a yea and nay vote supported by three-fifths of all of the members elected to each of the two houses of the General Assembly, the same shall take effect from the date of its passage.