

SEC. 23. The Mayor and Town Council shall have the power to assess against the abutting property and collect from the owners thereof, whether they be leasehold owners or owners in fee simple, the cost of roadbeds, sidewalks, curbs, gutters and street improvements, or any or all, constructed under the provisions hereof, including the cost of street and public alley intersections, and all costs for the preparation of ordinances pertaining to the improvement of any such street, cost for verification of titles, for service of notice to owners of abutting property as required by law, cost for preparation and sending notices to such abutting owners, and cost of preparation of assessment collection rolls to be supplied for the use of the Treasurer of said town; provided that before any assessment is levied hereunder, notice in writing of the proposed assessment shall be sent to all owners of property, against which the assessment is proposed to be levied, naming in said notice a time and place when and at which said owners will be heard. Said notice may be mailed to the last known address of the owner, or served in person upon any adult occupying the premises, or in case of vacant or unimproved property, posted upon the premises.

In case where the construction of said improvements results in an excessive cost on account of excessive excavation or an excessive fill or the construction of a drain or culvert at an expense entirely out of proportion to the improvements being constructed, the Mayor and Town Council of Forest Heights may, in its discretion, exclude from the total cost of such improvements to be assessed upon abutting property the cost, or any portion thereof, of such excavation, fill, drain or culvert, and to pay the amount of the costs so excluded out of any fund properly chargeable with such an expense; and the determination of the Mayor and Town Council in any such case shall be final and conclusive, provided, however, that where the property to be assessed for improvements under this Act is located at the intersection of two streets and is what is known as a corner lot, the Mayor and Town Council shall have the power to make an assessment for the number of feet in the front of such lot, where the said improvements abut the front of such lot, and in case the improvements abut the side of such a lot, the assessment made for such improvements against the lot shall be for one-half of the number of linear feet of the side of said lot, not to exceed a total exemption of fifty linear feet, and for the purpose of assessment the short side of such lot shall be considered the front of such lot, and in cases where the two sides are equal, the Mayor and Town Council shall determine which is the front and which is the side of such lot, and such determination shall be final and conclusive; and provided,