

File No. 46845 Continued

cost. I am also advised by Mr. Peters that before this contract was executed, Mr. Wolf conveyed by a proper deed the bed of Shelbourne Road to the City in fee simple. The total cost of the work, according to my information, was \$10,400.00, of which amount Mr. Wolf paid the City one-half, or \$5,200.00.

Upon completion of this work, the Appeal Tax Court served on Mr. Wolf special paving tax notices Nos. 4556 and 4564 and 4566 to 4569, all of which are returned herewith. Mr. Wolf, as I understand it, objects to paying these special paving taxes in view of the fact that he has already paid one-half of the cost of the paving as above mentioned. It will be noted, however, that Paragraph 7 of the contract which was entered into by Mr. Wolf expressly provides that --

"Payment by the party of the second part of said portions of the cost of grading, curbing and paving of said highway shall not affect the liability of the abutting property to the Special Paving Tax, but the property abutting upon said highway and the owners thereof shall be liable to a Special Paving Tax to the same extent as if the entire cost of said grading, curbing and paving had been borne by the City".

Consequently, I am clearly of the opinion that the City has full authority to levy the proposed special paving tax.

Very truly yours,

(Signed) ROGER B. WILLIAMS

Assistant City Solicitor

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