AN ACT TO AUTHORIZE AND EMPOWER THE CITY OF BURLINGTON TO MAKE CERTAIN LOCAL IMPROVEMENTS AND PRESCRIBING THE PROCEDURE THEREFOR AND FOR THE ASSESSMENT OF ALL OR A PART OF THE COSTS THEREOF.

The General Assembly of North Carolina do enact:

Section 1. General Purpose of Act. It is the purpose of this Act to provide a method whereby one or more local improvements of the kind specified in Section 4 of this Act and the assessments therefor may be made on or in one or more streets or between streets in a single proceeding by the City of Burlington.

Sec. 2. Procedure Herein Prescribed Complete but Not Exclusive. This Act is intended to prescribe the complete procedure for the making of those local improvements referred to in the Act and for assessing and collecting such portion of the costs thereof as is hereinafter provided; but the method hereby provided is not intended to be exclusive and the City of Burlington may proceed with respect to such local improvements either as prescribed by this Act or as is now or may hereafter be prescribed by the Charter of the City of Burlington or by other general laws of the State.

Sec. 3. Definition of Terms. In this Act certain words and phrases will be used with the following meaning, unless some other meaning is plainly intended:

(a) A "local improvement" is an improvement authorized by this Act and made under the provisions hereof.

(b) "Governing body" refers to the City Council of the City of Burlington.

(c) A "street" is a public way embracing a street, boulevard, avenue, land, alley, parkway, court and terrace, but not embracing sidewalks.

(d) A "storm sewer" is a conduit above or below ground for the passage of storm water, and may embrace a pumping station and outlet where deemed necessary; and may also embrace the building of culverts over or the enclosing of streams where necessary or advisable to carry off storm water.

(e) A "sanitary sewer" is an underground or aboveground conduit for the passage of sewage and may embrace a pumping station and outlet where deemed necessary.

(f) A "water main" is a pipe for the passage of city water for public hydrants and private and public use and consumption.

(g) A "lateral" is a pipe connecting a storm or sanitary sewer or water main with the line of adjacent property or the curb line, as the governing body may
prescribe, being either a sewer lateral or a water lateral, but does not include a building connection; that is, a pipe extending from a lateral at the property line or curb line to the house or plumbing fixtures on the property to be served.

(h) The word "sewer" includes both sanitary and storm sewers unless a contrary intention is shown.

Sec. 4. Local Improvements Authorized by This Act. Improvements authorized to be made under the provisions of this Act are divided into five classes, as follows:

(a) Water main improvements, which include the laying or construction of water mains, the relaying where necessary of parts of paved streets and sidewalks torn up or damaged incident to the laying or construction of such mains, and in any case where the improvements are made upon petition and the petition so requests, or in any case where the improvement is made without petition and the governing body so directs, the laying of water laterals.

(b) Storm sewer improvements, which include the laying or construction of storm sewers, the relaying, where necessary, of parts of paved streets and sidewalks torn up or damaged incident to the laying or construction of such sewers, and in any case where the improvement is made upon petition and the petition so requests, or in any case where the improvement is made without petition and the governing body so directs, the laying of storm sewer laterals.

(c) Sanitary sewer improvements, which include the laying or construction of sanitary sewers, the relaying, where necessary, of parts of streets and sidewalks torn up or damaged incident to the laying or construction of such sewers, and in any case where the improvement is made upon petition and the petition so requests or in any case where the improvement is made without petition and the governing body so directs, the laying of sanitary sewer laterals.

(d) Street paving improvements, which include the grading, regrading, paving, repaving, macadamizing and remacadamizing of streets, with necessary drainage, sewer inlets, manholes and catch basins and the construction or reconstruction of retaining walls made necessary by any change of grade incident to such improvement, and in any case where the improvement is made upon petition if the petition so requests, or in any case where the improvement is made without petition if the governing body so directs, it may include the construction or reconstruction of curbs, gutters and drains.

(e) Sidewalk improvements, which include the grading, regrading, construction and reconstruction of paved or otherwise improved sidewalks, the construction or reconstruction of retaining walls made necessary by and incident to such improvement, and in any case where the improvement is made upon petition, if the petition so requests, or in any case where the improvement is made without petition if the governing body so directs, it may include the construction or reconstruction of curbs, gutters and drains.

Sec. 5. Power to Make Local Improvements Embraced in this Act. The power of the City of Burlington to make the local improvements embraced in this Act shall be exercised only upon petition as set out in Section 7 of this Act, except in those cases
covered by Section 8 of this Act, in which cases such power may be exercised without petition.

Sec. 6. Petition may Embrace Any One or More Local Improvements to Which this Act is Applicable. Any petition to the governing body of the City of Burlington for the making of the local improvements authorized by this Act may embrace any one or more of the classes of local improvements named in Section 4, or any one or more of the local improvements named in any subsection or subsections of said Section 4, and may embrace improvements to be made on or in one or more streets or between streets: Provided, any improvement to be made on or in more than one street shall be practically uniform in cost and kind throughout the improvement. In any case where there is park land or unimproved land on one side, or a part of one side, of a street, or where the land on one side, or a part of one side of a street, is of such a nature or is devoted to such a purpose that a special assessment against it cannot be made, or if made would probably exceed the value of the land assessed, or in any case where the owners of all the property to be assessed agree thereto, the petition may provide for making any one or more local improvements in or on a street or streets and for the assessments of the costs thereof, except the city's portion, wholly against the property on one side of such street or streets or otherwise against such abutting property as may be designated in the petition.

Sec. 7. The Petition; Certificate of Sufficiency of Petition. The petition for any one or more of such local improvements shall designate by a general description the improvement or improvements proposed, and shall request that the same be made in conformity with the provisions of this Act and that such proportion of the cost of each of such improvements as may be specified in the petition be specially assessed against the property abutting on the street or streets or part thereof in which or on which such improvements are proposed to be made; provided, that in any case where the improvement is to be made on one side of a street only, the petition shall request that the assessment be made only against the property on that side of the street wherein the improvement is to be made. The petition shall be signed by at least a majority in number of the owners, which majority must own at least a majority of all the lineal feet of frontage, of the lands abutting upon the street or streets or part of a street or streets proposed to be improved, excluding street intersections. For the purpose of the petition, all the owners of undivided interests in any land shall be deemed and treated as one person and such land shall be sufficiently signed for when the petition is signed by the owner or owners of a majority in amount of such undivided interests; provided, that for the purpose of this Section the word "owner" shall be considered to mean the owners of any life estate, or an estate by entirety, or of the estate of inheritance, and shall not include mortgagees, trustees of a naked trust, trustees under deeds of trust to secure payment of money, lien holders, or persons having inchoate rights of curtesy or dower. Upon the filing of such petition with the city, the clerk, or other person designated by the governing body thereof, shall investigate the sufficiency of the petition and if it is found to be sufficient, he shall certify the same to the governing body.

Sec. 8. Improvements on Streets Abutting Railroads. If the governing body desires to make street and sidewalk improvements on or abutting property owned and/or
leased by railroad companies, it is hereby authorized to make such improvement on any such street used as a public street, subject to the rights of any railroad company to use and occupy the same for railroad purposes: Provided, however, that the petition or petitions contemplated and required by the provisions of this Act need not be signed by such railroad company or companies, nor shall any part of the railroad right of way be considered as abutting property, but the petition shall be signed by at least a majority in number of the owners of property other than the railroad right of way, who must represent at least a majority of all the lineal feet frontage of the lands, other than said railroad right of way, abutting upon such street or streets proposed to be improved: Provided, further, that as to that portion of the street which abuts upon the railroad right of way, not more than one half of the total cost of the street or sidewalk improvement, exclusive of so much of the cost as is incurred at street intersections, shall be specially assessed upon the lots or parcels of land abutting directly on the improvement, other than the property included in the railroad right of way, according to the extent of their respective frontage thereon, by an equal rate per foot of such frontage.

Sec. 9. When Petition Unnecessary. Whenever in the judgment of the governing body of the City of Burlington public interest requires that one or more of the local improvements specified in this Act be made, and if, in the opinion of the governing body, the abutting property will be benefited by such improvement to the extent of the part of the cost thereof to be assessed against the abutting property, the governing body may, without petition of the property owners, order the making of such improvement or improvements and the assessment of the costs thereof: Provided, however, no order or resolution shall be entered under this Section unless fifteen days' written notice by registered or certified mail shall be given to each known owner of the abutting property of the intention to enter such order or adopt a resolution. No part of the cost of any street or sidewalk improvement shall be assessed against any railroad right of way on account of an improvement made pursuant to this Section if said street or sidewalk substantially parallels the railroad track. In such event if the governing body proceeds without petition under this Section, then, as to the portion of the improvement abutting the railroad right of way, not more than one half of the total cost of the street or sidewalk improvement, exclusive of so much of the cost as is incurred at street intersections, shall be specifically assessed upon the lots or parcels of land abutting directly on the improvement, other than the property included in the railroad right of way.

Sec. 10. Preliminary Resolution. Upon the finding by the governing body that the petition for a local improvement or improvements is sufficient, or when it is proposed to make without petition any improvement or improvements authorized to be made without petition by Section 8 of this Act, the governing body shall adopt a resolution which shall contain substantially the following:

(a) That a sufficient petition has been filed for the making of the improvement or improvements, or, if it is proposed to make the improvement or improvements without petition, a statement of the reasons proposed for the making thereof;

(b) A brief description of the proposed improvement or improvements;
(c) The proportion of the cost of the improvement or improvements to be specially assessed and the terms of payment;

(d) A notice of the time and place, when and where a public hearing will be held on the proposed improvement or improvements;

(e) A notice that all objections to the legality of the making of the proposed improvement or improvements shall be made in writing, signed in person or by attorney, and filed with the clerk of the city at or before the time of such hearing, and that any such objections not so made will be waived.

The resolution shall be published one time in a newspaper published in the city or if there be no such newspaper, such resolution shall be posted in three public places in the city for at least thirty days, the date of publication or posting of the resolution to be not less than ten days prior to the date fixed for the hearing; provided, that in any case where the governing body so directs such notice as is hereinbefore provided for may be given of the proposed improvement or improvements in the following manner: A copy of said preliminary resolution shall be served upon the owners of the lands subject to assessment for such improvement (the word "owners" as used herein having the same meaning as in Section 7), if such owners can be found with reasonable diligence within the city. If any such owner cannot with reasonable diligence be found within the city, then a copy of such resolution shall be mailed to the address of such owners, as nearly as the same can be ascertained with due diligence. Such copies may be served or mailed by any police officer of the city, and the return of such officer that such copies were served or mailed as hereinbefore provided shall be conclusive in the absence of fraud. The serving or mailing of such copies shall be completed not less than five days prior to the date fixed for the hearing.

Sec. 11. Public Hearing on Preliminary Resolution. At the time for the public hearing, or at some subsequent time to which such hearing shall be adjourned, the governing body shall consider such objections to the legality of the making of the improvement or improvements as have been made in compliance with subsection (e) of the preceding Section, together with such objections as may be made to the policy or expediency of the making of the improvement or improvements and the governing body shall thereafter determine whether it will order the making of said improvement or improvements. Any objection against the legality of the making of the improvement or improvements not made in writing, signed in person or by attorney, and filed with the clerk of the city at or before the time or adjourned time of such hearing shall be considered as waived; and if any such objection shall be made and shall not be sustained by the governing body, the adoption of the resolution ordering the making of the improvement or improvements as provided in the next following Section shall be the final adjudication of the issues presented, unless within ten days after the adoption of such resolution proper steps shall be taken in a court of competent jurisdiction to secure relief.

Sec. 12. Contents of Resolution Ordering Improvements; Publication. After such public hearing, if the governing body determines to make the improvement or improvements proposed, the governing body shall adopt a resolution which shall contain:
(a) If the improvement or improvements are to be made by virtue of a petition, a finding by the governing body as to the sufficiency of the petition. (The finding of the governing body as to the sufficiency of the petition shall be final and conclusive.) If the improvement or improvements are to be made without petition by virtue of the authority contained in Section 8 of this Act, a finding by the governing body of such facts as are required by said Section in order to authorize said governing body to order such improvement or improvements made without petition.

(b) A general description of the improvement or improvements to be made and the designation of the street or streets or parts thereof where the work is to be done.

(c) A designation of the proportion of the cost of the improvement or improvements to be assessed against abutting property, and of the number of equal annual installments in which assessments may be paid.

Sec. 13. Governing Body to Determine Details of Construction; Power with Respect to Contracts for Construction. The governing body of the city shall have power to determine the character and type of construction and of material to be used and to determine any other details of plan or construction necessary to be determined in making any of the improvements authorized by this Act and to determine whether any work to be done by the city shall be done by contract or by forces of the city. If said work or any part thereof is to be done by contract, the city may let all of said work in one contract, or it may divide the same into several contracts, and may let said contracts separately.

Sec. 14. Governing Body to Determine Cost of Improvement. Upon the completion of the improvement or improvements to be made by said resolution, the governing body of the city shall ascertain the total cost thereof. In addition to other items of cost, there shall be included in such total cost, the cost of all necessary legal services, engineering fees, the amount of damages paid or to be paid for injury to property by reason of any change of grade or drainage, including court costs and other expenses incidental to the determination of such damages. In determining the cost of any of the improvements authorized by this Act, the governing body shall include therein the interest paid on the cost of the improvement during the period of construction. The determination of the governing body as to the total cost of any improvement shall be conclusive.

Sec. 15. Preliminary Assessment. Having determined such total cost, the governing body of the municipality shall thereupon make a preliminary assessment as hereinafter set out in this Section. Such preliminary assessment shall, however, be advisory only, and shall be subject to the action of the governing body thereon as hereinafter set out in Section 17 of this Act. Said preliminary assessment shall be made on the basis hereinafter set out in this Section for the classes of improvements indicated: Provided, that if the petition or the resolution, in those cases where the improvement was ordered made without petition, specified that there should be specially assessed against the abutting property a smaller proportion of the cost of any improvement than is hereinafter specified in this Section, then there shall be assessed against such abutting property only such proportion of the cost of such improvement as was specified in said petition or in said resolution.
(a) Street paving. The total cost of any street paving improvement, exclusive of so much of said cost as is incurred at street intersections, shall be specially assessed against the lots and parcels of land abutting directly on the street paved, according to the extent of their respective frontages thereon, by an equal rate per foot of such frontage.

(b) Sidewalks. The total cost of constructing or reconstructing sidewalks shall be assessed against the lots and parcels of land abutting on that side of the street upon which such improvement is made, according to their respective frontages thereon by an equal rate per foot of such frontage, the lots within a block being deemed to abut upon a sidewalk although the latter extends beyond the lots to the curb line of an intersecting street.

(c) Water mains and sewers. In the case of water mains and storm and sanitary sewers, the cost of not exceeding an eight-inch water or sanitary sewer main and of not exceeding a thirty-inch storm sewer main and of such portion of said mains as lie within the limits of the street or streets or part thereof, to be improved as provided in the petition or resolution ordering the same, shall be assessed against the abutting property. Such cost shall be assessed against the lots and parcels of land abutting on said street or streets or parts thereof, according to their respective frontages thereon by an equal rate per foot of such frontage; provided, that in case of a corner lot used as a single lot, where there is a water main or sewer already laid on the intersecting street on which such lot abuts and by which such lot is or can be served, no assessment shall be made against said lot for the second water main or sewer for any part of the frontage of said lot except that portion in excess of one hundred and fifty feet if said lot is in a residential section of the city, or in excess of one hundred feet if said lot is in a business section of the city, and in such case, such portion of said cost as would otherwise be assessed against said lot shall be borne by the city; provided, further, that if a water or sanitary sewer main in excess of eight inches in size or a storm sewer main in excess of thirty inches in size is laid in said portion of said street or streets, then the cost of such water or sanitary sewer main in excess of the cost of an eight-inch main and the cost of such storm sewer main in excess of a thirty-inch main shall be borne by the city; provided, further, that if the resolution ordered the construction of any pumping station or disposal plant, no part of the costs of same shall be specially assessed. Whenever in the opinion of the governing body the best interest of the city will be served, and it will be more economical and the interest of the property owners will best be served by constructing either water or sanitary sewer mains, or both, between the streets rather than in a street, the petition may provide therefor, or in the event the water and sanitary sewer mains may be constructed in a street without petition, they may be constructed between streets without petition, and the cost of the construction of such water or sewer mains and laterals shall be assessed according to the street frontage in the same manner and to the same extent that it would be assessed if the improvements were constructed in a street; provided that the city shall provide the rights of way for construction and maintenance of such mains at its own expense and without assessing the costs thereof.

Nothing contained herein shall be construed to limit the right of the city to contract with any property owner or owners for the construction of any pumping station,
outfall, or disposal plant or for the construction of water mains or storm or sanitary sewers and for the assessment of the costs thereof according to the terms of such contract.

(d) The entire cost of each water and sewer lateral required to be laid shall be specially charged against the particular lot and parcel of land for or in connection with which it was made.

Sec. 16. Preliminary Assessment Roll. For the purpose of assessment, the governing body of the city shall cause to be prepared a preliminary assessment roll, on which shall be entered a brief description of each lot or parcel of land assessed, the amount assessed against each such lot as determined under the provisions of the next preceding Section, and the name or names of the owner or owners of each such lot, as far as the same can be ascertained; provided, that a general plan map of the improvement or improvements on which is shown the frontage and location of each lot on the street improved, together with the amount assessed against each such lot and the name or names of the owner or owners thereof, as far as the same can be ascertained, shall be a sufficient assessment roll. If the resolution directed the making of more than one improvement, a single preliminary assessment roll for all of the improvements authorized by such resolution shall be sufficient, but the cost of each improvement to each lot affected shall be shown separately.

Sec. 17. Filing of Preliminary Assessment Roll; Publication of Notice of Hearing Thereon. After such preliminary assessment roll has been completed, the governing body of the city shall cause it to be filed in the office of the clerk of the city for inspection by parties interested, and shall cause to be published one time, in some newspaper published in the city, or if there be no such newspaper the governing body shall cause to be posted in three public places in the city, a notice of the completion of the assessment roll, setting forth a description in general terms of the local improvement or improvements, and stating the time fixed for the meeting of the governing body for the hearing of objections to the special assessments, such meeting to be not earlier than ten days after the publication or from the date of posting of said notice. Any number of assessment rolls may be included in one notice. The governing body shall publish in said notice the amount of each assessment. In any case where the governing body directed as provided by Section 9 that the preliminary resolution should be served or mailed instead of being published, the notice hereinbefore required by this Section need not be published or posted, but may be served or mailed as provided with respect to the preliminary resolution by said Section 9. The serving or mailing of such notices shall be completed not less than five days prior to the date fixed for the hearing of the assessment roll, and the return of the police officer serving or mailing the same shall in the absence of fraud be conclusive that the same were served or mailed.

Sec. 18. Hearing; Revision; Confirmation; Lien. At the time appointed for that purpose or at some other time to which it may adjourn, the governing body of the city shall hear the objections to the preliminary assessment roll of all persons interested, who may appear and offer proof in relation thereto. Then or thereafter, the governing body shall either annul or sustain or modify in whole or in part the prima facie assessment as indicated on said roll, either by confirming the prima facie assessment
against any or all lots or parcels described therein, or by canceling, increasing or reducing the same, according to the special benefits which said governing body decides each of said lots or parcels has received or will receive on account of such improvement. If any property which may be chargeable under this Act shall have been omitted from said preliminary roll if the prima facie assessment has not been made against it, the governing body may place on said roll an apportionment to said property. The governing body may thereupon confirm said roll, but shall not confirm any assessment in excess of the special benefits to the property assessed and the assessments so confirmed shall be in proportion to the special benefits. Whenever the governing body shall confirm an assessment for a local improvement, the clerk of the city shall enter on the minutes of the governing body and on the assessment roll, the date, hour and minute of such confirmation, and from the time of such confirmation the assessments embraced in the assessment roll shall be a lien on the property against which the same are assessed of the same nature and to the same extent as county and city or town taxes and superior to all other liens and encumbrances. After the assessment roll is confirmed, a copy of the same shall be delivered to the tax collector of the city.

Sec. 19. Appeal to Superior Court. If the owner of, or any person interested in, any lot or parcel of land against which an assessment is made is dissatisfied with the amount of such assessment he may, within ten days after the confirmation of the assessment roll, give written notice to the mayor or clerk of the city that he takes an appeal to the Superior Court of Alamance County, in which case he shall within twenty days after the confirmation of the assessment roll serve on said mayor or clerk a statement of facts upon which he bases his appeal. The appeal shall be tried as other actions at law. The remedy herein provided for any person dissatisfied with the amount of the assessment against any property of which he is the owner or in which he is interested, shall be exclusive.

Sec. 20. Power to Correct Error in Assessment. If it shall be made to appear to the governing body after confirmation of any assessment roll that any error has been made therein, then the governing body shall cause to be published one time in some newspaper published in the city, or if there be no such newspaper the governing body shall cause to be posted at three places in the city, a notice referring to the assessment roll in which such error was made, naming the owner or owners of the lot or parcel of land with respect to which such error was made, if the same can be ascertained, and naming the time and place fixed for the meeting of the governing body for the correction of such error, such meeting not to be earlier than ten days from the publication or from the date of the posting of said notice. At the time fixed in the notice or at some subsequent time to which the governing body may adjourn, said governing body, after giving the owner or owners of the property affected and other persons interested therein an opportunity to be heard, may proceed to correct such error, and the assessment then made shall have the same force and effect as if it had originally been properly made.

Sec. 21. Reassessment. The governing body shall have the power, when in its judgment there is any irregularity, omission, error or lack of jurisdiction in any of the
proceedings relating thereto, to set aside the whole of the local assessment made by it, and thereupon to make a reassessment. In such case there shall be included, as a part of the cost of the public improvement involved, all interest paid or accrued on notes or certificates of indebtedness, or bonds issued by the city to pay the expenses of such improvement. The proceeding shall, as far as practicable, be in all respects as in the case of original assessments, and the reassessment shall have the same force as if it had originally been properly made.

Sec. 22. Notice of Confirmation of Assessment Roll. After the expiration of twenty days from the confirmation of the assessment roll, the tax collector, or such other officer of the city as the governing body may direct so to do, shall notify each property owner by regular mail that any assessment contained in the assessment roll, naming and describing it, may be paid to him at any time before the expiration of thirty days from the date of such notice, without interest from the date of confirmation of said assessment roll, but that if such assessment is not paid in full within said time, all installments thereof shall bear interest at the rate of six per cent (6%) per annum from said date of confirmation of said assessment roll.

Sec. 23. Payment of Assessments in Cash or by Installments. The property owner hereinbefore mentioned in this Act shall have the option and privilege of paying for the improvements hereinbefore provided for in cash as provided in the preceding Section or in not less than five or more than ten equal annual installments as may have been determined in the original resolution ordering the improvement or improvements. If paid in installments, such installments shall bear interest at the rate of six per cent (6%) per annum from the date of confirmation of the assessment roll. If any assessment is not paid in cash, the first installment thereof with interest thereon shall become due and payable thirty days after the notice required by the preceding Section and one subsequent installment and interest thereon shall be due and payable on the same day of the same month in each successive year until said assessment is paid in full; provided, however, that if the governing body shall so direct such installments shall become due and payable on the same date when property taxes of the city are due and payable. If any installment with interest thereon is not paid when due, it shall be subject to the same penalties as are now prescribed by law for unpaid taxes, in addition to the interest herein provided for. The whole assessment may be paid at any time by the payment of the full amount due with accrued interest.

Sec. 24. Enforcement of Payment of Assessments. In case of the failure of any property owner to pay any installment when the same shall become due and payable, then and in that event all of the installments remaining unpaid shall immediately become due and payable, and such property may be sold by the city under the same rules, regulations, rights of redemption and savings as are now prescribed by law for the sale of land for unpaid taxes. Collection of such assessments with interest and penalties, may also be made by the city by proceedings to foreclose the lien of assessments as a lien for mortgages is or may be foreclosed under the laws of the State, and it shall be lawful to join in any bill for foreclosure any one or more lots or parcels of land, by whomsoever owned, if assessed for an improvement ordered by the same resolution, after default in the payment of any installment, the payment of said
installment, together with interest and penalties due thereon, before the lot or parcel of land, against which the same is a lien, is sold or said lien is foreclosed as hereinbefore provided, shall bar the right of the city to sell said land or to foreclose the lien therein by reason of said default.

Sec. 25. Apportionment of Assessments. In any case where one or more special assessments shall have been made against any property for any improvement or improvements authorized by this Act, whether such improvements shall have been made on one or more streets, and said property has been, or is about to be, subdivided, and it is therefore desirable that said assessment or assessments be apportioned among the subdivisions of such property, the governing body may, with the consent of the owner or owners of said property, apportion said assessment or assessments, or the total thereof, fairly among said subdivision. Thereafter, each of said subdivisions shall be relieved of any part of such original assessment except the part thereof apportioned to said subdivision, and the part of said original assessment apportioned to any such subdivision shall be of the same force and effect as the original assessment. At the time of making any such apportionment, the governing body shall cause to be entered upon its minutes an entry to the effect that such apportionment is made with the consent of the owner or owners of the property affected, and such entry shall be conclusive of the truth thereof except in case of fraud.

Sec. 26. No Change of Ownership Affects Proceedings. No change of ownership of any property or interest therein after the passage of a resolution ordering the making of any improvement authorized by this Act shall in any manner affect subsequent proceedings, and such improvement may be completed and assessments made therefor as if there had been no change in such ownership.

Sec. 27. Proceedings in Rem. All proceedings for special assessment under the provisions of this Act shall be regarded as proceedings in rem, and no mistake or omission as to the name of any owner or person interested in any lot or parcel of land affected thereby shall be regarded as substantial mistake or omission.

Sec. 28. All laws and clauses of laws in conflict with this Act are hereby repealed.

Sec. 29. This Act shall be in full force and effect from and after its ratification.

In the General Assembly read three times and ratified, this the 17th day of June, 1959.