Liability of Railroad Right of Way for Special Assessments.—
The divergent results reached in the decisions dealing with the right of municipalities to levy assessments for local improvements upon the property of railroad companies, though accounted for in large part by the varying provisions of state statutes and constitutions, depend at bottom upon the conflict of opinion as to the principles underlying the power to impose special assessments. The justification for the imposition of such assessments has often been stated to be the special benefit conferred upon the contiguous property by the improvement. And, although it would follow that any assessment substantially in excess