

the next street is less than three hundred feet, then the cost of both frontage and intersection improvement shall be assessed only upon such portion of said blocks or tracts of land as are within half of the distance to the next street, but this provision shall only apply to fractional blocks or tracts as shown in original plats and not to property adjacent to streets which have been widened by the council of the city of Sumpter. The cost of improving the intersection of streets, unless otherwise ordered by the council, shall be assessed upon the lots or parts thereof situated in the quarters of the four regular blocks adjoining such intersection, but only upon the lots or parts thereof nearest thereto and in the following proportion: Five-ninths of the cost to the property fronting on said street and lying within the space embraced from the corner of the lot or part thereof bounded by the intersecting streets to a point along said street proposed to be improved one-fourth of the distance to the next street intersection; and four-ninths of the cost to the property fronting on said street lying within the space embraced from a point one-fourth of the distance from said corner of lot or part thereof and the next street intersection to a point one-half of the distance from said corner of lot or part thereof to said next intersection. When any land adjacent to a street improvement and within one-hundred and fifty feet therefrom shall not be laid off in lots and blocks, the proportionate cost of improving the intersection of streets shall be assessed upon such land as lies within one hundred and fifty feet square of the intersection, five-ninths to be paid by the first seventy-five feet and four-ninths to be paid by the next seventy-five feet abutting upon the street to be improved.

Section 101. Whenever any work or improvement, the expense of which is to be assessed against the property benefited thereby, has been completed, the city engineer or superintendent of streets shall file with the council a written acceptance of such work so completed. Thereupon the council shall cause to be posted for one week in three public places within the city of Sumpter a notice of such completion and acceptance, or shall cause to be published for the same length of time a notice of such completion and acceptance in some daily or weekly newspaper published in the city of Sumpter, stating therein a time and place where any written objections to the acceptance of said work or improvement or portion thereof may be heard, which time shall not be more than ten days after the date of the filing of said acceptance as aforesaid. At the time set for hearing of objections to the acceptance of said work any owner or agent of any property affected by said work or improvement may appear and file written objections thereto, which shall be heard and determined by the council, and if it appear that said work or improvement has not been completed in accordance with the specifications and contract, the council shall direct the same to be so completed, and until so done, the acceptance or acceptances aforesaid shall not be approved by the council. If no objections be filed to the acceptance of any work or improvement as herein provided, or if upon the hearing of the same, the council shall determine that the work or improvement has been completed according to the specifications and contract, it shall endorse its approval on said acceptance or acceptances, and thereupon file a copy thereof with the recorder, together with a copy of the contract or contracts for the whole of said work or improvement and the expenses or estimated expenses of engineering, superintendance and advertising, which expenses shall be deemed a portion of the costs of such improvement.

Section 102. The docket of city liens is a public writing and from the date of an entry therein of an assessment for a lot or part thereof, or a tract or parcel of land, the sum so entered is hereby declared to be a tax levied and a lien upon such lot, part thereof or tract or parcel of land, which lien shall have priority over all other liens or incumbrances thereon whatsoever, and any sum or sums of money assessed for the improvement or repair of a street, avenue or alley or for the construction of a sewer

er or drain entered upon such lien docket, shall not be collected until, by order of the council, ten days' notice is given by the recorder of such entry as aforesaid, by the posting of notices in three public places in said city of Sumpter, or by publication in a daily or weekly newspaper published in the city of Sumpter, and it shall be the duty of the recorder to send a notice of such assessment by mail to the owner or agent of any property so assessed whenever the post office address of such owner or agent is known.

Section 103. If within thirty days from the date of the first posting or the first publication of the notice prescribed in the preceding section, the sum assessed upon the lot or part thereof is not wholly paid to the city treasurer, and a duplicate receipt therefor filed with the city recorder, the council shall thereafter order a warrant to issue for the collection of the same, to be issued by the recorder directed to the city marshal.

Section 104. Such warrant shall require the marshal to proceed to collect the unpaid assessment named therein by advertising and selling to the highest bidder the lot, part thereof or tract of land described in the warrant, in the manner provided by law for the sale and collection of delinquent state and county taxes, and to return the proceeds of such sale to the city treasurer and the warrant to the recorder, with his doings endorsed thereon, together with the receipt of the treasurer for the proceeds of the sale as paid to him; provided that all the unpaid assessments for any one improvement or repair of a street or for the construction or repair of a sewer may be included in one advertisement and notice of sale, but each piece or parcel of land shall be sold separately and for a sum not less than the amount of the unpaid assessment thereon and the interest, costs of advertising and sale; and provided, further, that in the execution of said warrant no levy upon the lot or lots, or parcels of land described therein shall be required, except in cases where the owner of the property named in said warrant shall be described as unknown.

Section 105. Such warrant shall have the force and effect of an execution against real property and shall be executed in like manner, except as in the preceding section especially provided, and the return of the officer executing the warrant must specify the amount for which each lot or part thereof was sold and the name of the purchaser.

Section 106. The marshal shall immediately after having sold any real property by virtue of such warrant or of any warrant for the collection of delinquent taxes make a certificate of sale of the property so sold, setting forth the objects for which the sale was made, a description of the property sold, a statement of the amount it sold for, of the improvement for which the assessment was made, the year in which the tax was levied, the amount of such tax or assessment, the name of the purchaser, and that the sale is made subject to redemption within two years from the date of the certificate, and then deliver such certificate to the purchaser. The owner or his successor in interest, or any person having a lien by judgment, decree or mortgage on any property so sold may redeem the same upon the conditions provided in the next section.

Section 107. Redemption of any real property sold for delinquent assessments under the provisions of this charter may be made by paying to the recorder at any time within two years from the date of the certificate of sale the purchase price and in addition thereto a penalty of twenty per centum of the amount of the assessment and costs, together with ten per centum interest upon the purchase price from the date of such certificate, and the amount of any tax or taxes paid thereon by such purchaser, and interest thereon from the date of their payment; provided, however, that if redemption be made within one year from the date of the sale the penalty to be paid shall be ten per centum of the amount of the assessment and costs. Such redemption shall discharge the property so sold from the effect of such sale; and if made by a lien creditor, the amount paid for the redemption shall thereafter be deemed a part of his judgment, decree or mortgage, as the case may be, and shall bear

like interest and may be enforced and collected as a part thereof.

Section 108. After the expiration of two years from the date of such certificate, if no redemption of the property described therein shall have been made, the marshal shall execute to the purchaser, upon the payment to him of the sum of two dollars from the benefit of the city, a deed of conveyance containing a description of the property sold, a statement of the amount bid, of the improvement for which the assessment was made, of the year in which the tax was levied, that the assessment or tax was unpaid at the date of the sale, and that no redemption has been made, and the effect of such deed shall be to convey to the guarantee therein, the legal and equitable title in fee simple to the real property in such deed described, and such deed shall be prima facie evidence of title in such grantee, and that all proceedings and acts necessary to make such deed in all respects good and valid have been had and done, and such prima facie evidence shall not be disputed, overcome or rebutted, or the effect thereof avoided except by satisfactory proof of either:

1. Fraud in making the assessment or in the assessment or collection of the tax.
2. Payment of the assessment or tax before sale, or redemption after sale.
3. That payment or redemption was prevented by fraud of the purchaser; or.
4. That the property was sold for an assessment or tax for which neither said property or the owner thereof at the time of such assessment or levy was liable, and that no part of the assessment or tax was assessed or levied upon the property sold.

Section 109. Every action suit or proceeding which may be commenced for the recovery of land which has been sold by the marshal of the city of Sumpter for any assessment or tax, except in cases where the assessment or tax, for which the land was sold, had been paid before the sale, or the land redeemed as proved by law, shall be commenced within three years from the time of the recording of the deed executed by the marshal, and not thereafter; and in every such action, suit or proceeding, the party claiming to be the owner as against the party claiming under or through the sale made by the marshal, must tender in his first pleading in such case and pay into the court at the time of filing such pleading, the amount of the purchase price for which the land was sold by the marshal, and in addition thereto a penalty of twenty per centum of the amount of the assessment and costs, and an amount equal to all taxes and assessments levied or made upon or against the land or any part thereof which shall have been paid after such sale by the purchaser at such sale or his heirs or assigns, together with interest thereon at the rate of ten per centum per annum from the respective times of the payment of such purchase price, taxes and assessments by such purchaser or his heirs or assigns, as the case may be, up to the time of the filing of such pleading, to be paid to said purchaser, his heirs or assigns, in case the right or title of such purchaser at such sale shall fall in such action, suit or proceeding.

Section 110. A sale of real property under the provisions of this chapter conveys to the purchaser, subject to redemption, as herein provided, all the estate or interest therein of the owner whether known or unknown, together with all the rights and appurtenances thereto belonging.

Section 111. When an assessment upon any lot or part thereof becomes delinquent, any person having a lien thereon by judgment, decree or mortgage, may at any time before the sale of such lot or part thereof pay the same, and such payment discharges the property from the effect of the assessment, and the amount of such delinquent taxes and all accruing costs and charges, if any, when so paid, is thereafter to be deemed a part of such lien creditor's judgment, decree or mortgage, as the case may be, and shall bear interest and may be enforced and collected as a part thereof.

Section 112. Whenever any lot or part thereof, sold under provisions of this chapter, shall bring more than the assessment thereon with costs and charges of collection, the surplus must

be paid to the treasurer, and the officer executing the warrant must take a separate receipt for such surplus and file it with the recorder on the return of the warrant. At any time thereafter within six years, the owner, or his legal representative, is entitled to a warrant upon the treasurer for such surplus, and until such warrant is drawn and paid or the expiration of said period of six years, the treasurer shall hold such surplus as a separate fund for the redemption of such warrant liable to be drawn thereon.

Section 113. Whenever any lot or part thereof is sold, for delinquent street or sewer assessment and afterwards sold for a deficit in such assessment as in this act provided, to any person other than the purchaser at the first sale, or his successor in interest, said purchaser at said first sale is to be deemed an owner within the meaning of this act.

Section 114. If upon the completion of any improvement of a street or construction of a sewer, it is found that the sums assessed therefor upon any lot or part thereof is insufficient to defray the cost thereof, the council must ascertain the deficit and declare the same by ordinance; when so declared the recorder must enter the sum of the deficit in the docket of city liens in a column reserved for that purpose in the original entry, with the date thereof, and such deficit shall thereafter be a lien upon such or part thereof, in like manner and like effect as in case of the sum originally assessed, and shall also be payable and may be corrected in like manner and with like effect as in the case of such sum so assessed.

Section 115. If upon the completion of any improvement of a street or construction of a sewer, it is found that the sum assessed therefor upon any lot or part thereof is more than sufficient to pay the cost thereof, the council must ascertain and declare the surplus in like manner as in the case of a deficit; when so declared it must be entered as in the case of a deficit in the docket of city liens. Thereafter the person who paid such surplus, or his legal representative, is entitled to repayment of the same by warrant on the city treasurer, at any time within six years, payable out of the fund raised for such improvement.

Section 116. All money paid or collected upon assessments for the improvement of streets or construction of sewers shall be kept as a separate fund, and no wise used for any other purpose whatever.

Section 117. If upon the completion of any street improvement, or repair of any street, when the cost thereof is declared by the council to be a charge upon the adjacent property in front of or abutting upon any property, or the construction of any sewer or drain, any assessment or assessments levied to defray the cost thereof or found or adjudged to be invalid for any reason, whether because of any defects, jurisdictional or otherwise, or any insufficiency, irregularity or informality, whether in the original petition therefor, if any, or in any stage of the proceedings, the city of Sumpter shall have power to bring actions in the circuit court of the state of Oregon, for the county of Baker, against the owner or owners of a lot or lots, block or blocks, parcel or parcels of land upon which the cost of such improvement, repair, sewer or drain might or could be charged and imposed under the terms of this act, and recover the proportion of the cost of such improvement, repair, sewer or drain, properly chargeable under this act to each of such lots or blocks or parcels of land. In any such act so instituted, all persons whose property is or would be so liable for the payment of any such proportion of the assessment aforesaid may be joined as parties defendant in one action, and the judgment rendered therein shall be a several judgment against each of said defendants for his proportion of said assessment and costs and disbursements, and the lien therefor shall be decreed upon the premises liable or assessed for such street improvement, sewer or drain, and upon no other property. The general laws of the state of Oregon governing actions of law, service of summons and other process, except as herein otherwise provided, shall apply in any such action.

Section 118. Whenever the grade of