

any street has been established, the council may authorize the owner or owners of any property abutting thereon to cut down or fill up such street in front of said property according to such established grade under the direction of the city engineer or superintendent of streets, at the expense and cost of such owner or owners, but the authority mentioned in this section cannot be granted after notice has been given by the council of intention to improve the street in front of such property. In giving such authority the council may impose such terms and conditions thereon as may be necessary to secure the deposit of excavations upon any part of such street as may be required to be filled up and to cover any expense incurred by the said city in the survey and inspection thereof.

Section 119. The proceedings authorized by this chapter for the establishment or alteration of a grade or the improvement of a street or any part thereof may be taken or had without giving the notice prescribed in section 93, whenever the owner or owners of two-thirds of the adjacent property shall, in writing, petition the council therefor; and whenever any street or part thereof shall be in such condition as to be impassable, unsafe or dangerous to persons or teams passing on, along or over the same, the council may declare the same by resolution, and may thereupon cause the improvement of such street to be made, upon giving ten days' notice by posting notices of its intention to make such improvement in three public places in the city of Sumpter or by publication in a daily or weekly newspaper published in the city of Sumpter, and no remonstrance shall be heard thereto.

Section 120. The council is authorized to repair any street or part thereof, whenever it deems it expedient, and to declare by ordinance, before doing the same, whether the cost thereof shall be assessed upon the adjacent property or shall be paid out of the general fund of the city. Temporary repairs to streets may be made under the direction of the council, whenever the council deems the same necessary, and the expense thereof shall be paid out of the general fund or the special fund raised for the repair of streets.

Section 121. If the council declares that a proposed repair shall be made at the cost of the adjacent property, thereafter the proposed repair is to be deemed an improvement and shall be made accordingly; but if it declares that the cost of the same shall be paid out of the general fund or special fund for the repair of streets, such repairs shall be deemed a temporary repair and may be made as the ordinance may provide and be paid for accordingly.

Section 122. The council is hereby authorized and empowered to establish an original grade of any street, avenue, lane or alley within the city of Sumpter. But before any change of the established grade of any street, avenue, lane or alley shall be made, the council shall pass a resolution of intention to make such change or modification of grade, describing the same therein. Thereupon the same proceedings shall be had and followed in relation thereto as is required by this chapter in the case of the improvement of streets; provided, that no such resolution of intention shall be passed or notice given unless the owners of one-third of the property affected by such change or grade shall petition for the same; and provided, further, that the proceedings authorized by this section for the establishment or alteration of a grade may be taken or had without giving the notice herein prescribed whenever the owner or owners of two-thirds of the property affected thereby shall petition the council in writing therefor.

Section 123. For the purpose of giving any notice herein provided for, the owner of any property against which an assessment is levied or about to be levied, shall for all the purposes of this act be deemed to be the person to whom said property was assessed upon the last assessment roll of Baker county, prior to the levying of such assessment.

Section 124. The power and authority given by the general laws of the state of Oregon to the county court of Baker county, Oregon, to divide said county into road districts and to appoint road supervisors, to lay out

or work highways, shall not extend to or apply to the territory within the corporate limits of the city of Sumpter, as created by this act, but such territory and the inhabitants thereof are hereby excepted out of the jurisdiction of said county court upon such subject; provided, that the road tax now provided for by the general laws of the state of Oregon shall be paid to the city of Sumpter; and if paid in work, the same to be done upon the streets of said city; if paid in money, the money shall be expended upon the repairs or betterments of streets. All suits, actions or other proceedings concerning road or street work or taxes shall be prosecuted in the name of the city of Sumpter, and the superintendent of streets, or city marshal, or other officer designated by the city for that purpose, shall have the same powers to enforce the work upon roads or streets in said city that the supervisors of the different road districts of Baker county now have.

Section 125. The city of Sumpter shall provide by ordinance, for the assessment, levying and collecting of street or road tax of at least \$1.50 for and upon each \$1000 of the assessed value of all property, assessed for city purposes, or a like proportion of any part thereof. Also to levy an assessment of \$3 upon each male inhabitant within the said city between the ages of twenty-one and fifty years, except persons who are public charges or invalids, or have served for one year as active firemen of any organized fire company of the city of Sumpter, for street or road purposes, to be used in the repairs or betterments of streets or roads within the city of Sumpter, and to provide for the enforcement thereof.

Section 126. Any person may in lieu of the payment of money of the taxes provided for in the last two sections, perform labor under the direction of the marshal or superintendent of streets, or other officer authorized by the council of the city of Sumpter to superintend such work upon the streets or roads or alleys in the city of Sumpter, at the rate of \$1.50 for each day's work, to be credited upon taxes for road or street work from such person performing such work.

Section 127. Any person subject to road or street work or taxes as provided by the last three sections or by the general laws of the state of Oregon, who shall after three days' notice given, personal or by writing left by the marshal or superintendent of streets at the usual place of abode of such taxpayer, neglect or refuse to pay the amount of road or street tax due from him, or shall refuse to attend by himself or a substitute at the time and place designated by the marshal or superintendent of streets, or having attended shall refuse to obey the instructions or directions of the marshal or superintendent of streets, or other officer or person in charge, or shall pass his time in idleness or inattention to the labors or duties assigned to him, shall thereby become liable for the amount of his road or street tax in money, and the marshal or superintendent of streets or other officer or person designated by the council for that purpose, shall proceed to collect the same by levy and sale of personal or real property belonging to such delinquent, or a sufficient amount thereof to pay the cost and expenses of such sale and the amount of the taxes then due, together with twenty-five per cent of the amount of such taxes in addition thereto, as a penalty for such delinquency; provided, that no property, either real or personal, shall be exempt from levy and sale therefor, and that all sales made under this act, shall be made at public auction in the same manner, and after giving like notice, as execution sales are made under the general laws of the state of Oregon.

SEWERS.

Section 128. The council shall have the power to cause to be constructed and laid down all sewers and drains, with all necessary manholes, lamp-holes, catch basins and branches, and to repair or relay the same whenever it may deem that the public health, interest or convenience may require the same, and to assess the costs thereof on the property benefitted directly or indirectly by such sewer or drain or the repair of the same in the manner hereinafter provided.

Section 129. Before the construc-

tion, laying or relaying of any sewer or drain shall be authorized, the cost of which is to be assessed to the property benefitted, the council shall pass a resolution of intention so to do, which said resolution must state with convenient certainty the boundaries of the district proposed to be assessed for the cost of constructing the same, which said boundaries shall be determined by the city engineer, or superintendent of streets at the request of the council. Thereupon said resolution of intention shall be published for ten days in some daily or weekly newspaper published in the city of Sumpter, or copies of the same shall be posted as provided in section 93 of this act in relation to street improvements.

Section 130. Within ten days from the date of the expiration of the time for which the notice required to be given by the preceding section, is given, the owner or owners of any property liable for the cost of said sewer or drain or the repair or relaying of the same, as the case may be, may file with the recorder, a written remonstrance against the same, and the council, upon hearing said remonstrance, may at its discretion discontinue proceedings in said matter; but the council, if it deem said sewer or drain or the repair or relaying of the same necessary for the public health, interest or convenience, may overrule any and all of said remonstrances and proceed with the construction or laying down of said sewer or drain or the repair or relaying of the same, as though no remonstrance had been made. If no remonstrance be made or filed, or after the remonstrances filed are overruled, the council at its earliest convenience, and within six months from the giving of notice as hereinbefore required, may declare by ordinance the time and manner of construction and laying down or repairing or relaying of said sewer or drain.

Section 131. Upon the approval of such ordinance by the mayor, or upon its becoming valid without such approval, the council shall forthwith cause the city engineer or superintendent of streets to prepare and file with the recorder specifications and estimates in detail of the amount of work and material required for the constructing of such sewer or drain, and said recorder shall thereupon give notice by the posting of notices in three public places in the said city of Sumpter, for not less than ten days, or by publication for not less than ten days in some daily or weekly newspaper published in the city of Sumpter, inviting proposals for constructing or laying said sewer or drain so ordered by the council, referring to the estimates and specifications therefor on file.

Section 132. The council shall thereafter proceed in respect to the letting of the contract, acceptance of bonds and supervision and acceptance of the work for the constructing or laying of any sewer or drain in all respects in accordance with the requirements of this act in regard to street improvements.

Section 133. Upon the completion and acceptance of the construction of any sewer or drain, the city engineer shall file with the recorder a copy of such acceptance, together with a copy of the contract or contracts for the construction of the same, and a copy of the estimates of the city engineer. He shall also file with the said recorder a statement of all costs of condemning land and securing right of way through private lands, and the cost of engineering and superintendence for the construction of said sewer and the cost of advertising, all of which shall be deemed a part of the cost of constructing a sewer or drain.

Section 134. The recorder shall thereupon apportion the cost of constructing said sewer or drain to the several lots or fractions of lots and tracts of land benefitted thereby; provided, that in apportioning said costs no deduction or allowance shall be made for streets or highways in unplatted lands, unless such street or highway be open and dedicated to public use. When the recorder has ascertained a just and equitable apportionment of said costs, he shall give notice of such proposed assessment by the posting of notices in three public places in said city of Sumpter for not less than ten days, or by publi-

cation of notice for not less than ten days in some daily or weekly newspaper published in the said city of Sumpter, and any person interested may, at any time within ten days after the first posting, or publication of said notice appear at the office of the recorder and file with the recorder his objections in writing, and he shall present them, together with the proposed assessment, to the council, and the council may, at its discretion, make such alterations in said assessment as it may deem proper, without the further giving of notice, and declare said assessment by ordinance. And when such assessment is so declared it shall be a lien upon said property and shall be entered in the docket of city liens and collected in the same manner as provided for the docketing and collection of assessments for the improvements of streets. But in all matters pertaining to said assessment the decisions and determinations of the said council shall be final and conclusive, and no such assessment shall be held invalid by reason of failure to enter the name of the owner thereof or mistake in the name of the owner in such entry, or the entry of a name other than that of the true owner in such lien docket.

Section 135. The city council, when in their judgment it is necessary, may appoint a suitable person to superintend the construction of each and every sewer or elevated roadway or bridge, or of paving of whatever character authorized under the provisions of this act, whose duty it shall be to see that the contract made for the doing of said work is strictly fulfilled in every respect and to report to said city engineer or superintendent of streets any deviation therefrom. Such person shall be allowed for the time actually employed in the discharge of his duties a compensation not exceeding three dollars per day, and the sum so allowed shall be deemed a part of the cost of the work specially supervised, and shall be included in the assessments therefor.

Section 136. If any of the proceedings required to be had or done under the provisions hereof for the improvement of any street, establishing the grade thereof, or opening or widening any street or alley or the establishment or construction of any drain or sewer, shall be omitted, or shall in any respect be irregular, or if there shall be any failure to perform any of the acts required to be performed in the levying of any assessment upon any property to be charged with any improvement, or said assessment shall be in any manner defective or insufficient or not levied in such a manner as to make the same a valid and subsisting lien upon the property sought to be charged therewith, then the council may, in its discretion, and if it deem it advisable, order a re-assessment to be levied upon such property for the payment of said improvement, and the same shall have the same force and shall be levied and collected in the same manner as if it were an original assessment and shall become a valid lien upon the property sought to be charged therewith, although said improvement may have been made and completed prior to the time when such re-assessment shall be made.

Section 137. Whenever, by this act, notices are required to be posted in three public places in said city of Sumpter, one of said three notices shall be posted at the city hall of said city of Sumpter.

CHAPTER IX.

OF THE CITY REVENUES AND THE MANNER OF ASSESSING AND COLLECTING TAXES.

Section 138. All moneys paid for licenses and collected as fines, as well as all money collected by taxation, shall form the general fund of the city, except as in this act otherwise especially provided.

Section 139. All taxes except as in this act otherwise provided, shall be assessed, levied and entered upon the tax roll of Baker county, Oregon, in accordance with the general laws of the state of Oregon, relating to the assessment and levying of taxes in force at the time of the assessment, and shall be collected by the same officer collecting county taxes in said Baker county and at the same time as said county taxes are collected, and shall be paid over to the city treas-