

within two years, the said penalties to go to the purchasers at tax sales, whether the purchaser be the city or an individual.

20. All levies of ad valorem taxes heretofore made by the City of Tulsa, and all assessments heretofore made, and assessment rolls heretofore placed in the hands of the City Collector of Taxes for collection are hereby validated, and the same shall be legal and binding, regardless of any irregularity that ~~may~~^{might} exist in the manner of making such levies, and the making and returning of such assessment rolls. This provision shall apply to all suits and actions now pending, as well as those hereafter prosecuted.

21. In any suit by the City of Tulsa for the collection of of any delinquent tax where it shall appear that the description of any property in the city assessment rolls shall be insufficient to identify such property, the city shall have the right to set up in its pleadings a good description of the property intended to be assessed, and to prove the same, and to have its judgment foreclosing its tax lien upon the same, and personal judgment against the owner for such taxes, the same as if such property were fully described upon the assessment rolls.

22. When the owner of the property or his agent, shall render any property to the Assessor for assessment, and such property is assessed in accordance with the description furnished by by such owner or his agent, the sufficiency of such description shall not be disputed by such owner in any action of suit for the collection of such taxes, but the same shall be binding upon such owner, and shall be sufficient for all purposes of such assessment.

23. The provisions herein for the collection of taxes shall not be construed to prevent the city from filing suit in any court of competent jurisdiction for the collection of any taxes due on real estate, as well as personal property, and for the enforcement of levies for such taxes; and the assessment rolls shall be prima facie evidence of the facts stated in said rolls and that all taxes assessed on such rolls have been regularly levied and assessed in accordance with the provisions of this charter and of the law; and no irregularity in the manner of levying or assessing taxes shall invalidate the same unless it appears from affirmative proof that such irregularity operated injuriously to the taxpayer attempting to avoid the payment of such tax. Nothing in this section shall prevent the Board of Commissioners from hearing all complaints as to erroneous and unjust assessments, and said Board of Commissioners ~~are~~^{is} hereby empowered and it is hereby made their duty to hear such complaints, and said Board shall have power within one year after this act goes into effect, ~~and not thereafter~~ to readjust, compromise and settle all disputes with reference to the legality or validity of taxes claimed to be due by any person or persons upon any real estate within the city. They may reduce former assessments on satisfactory proof that the same was excessive; such settlements when certified to by the Board of Commissioners to be filed with the Commissioner of Finance and Revenue, who shall accept payment of taxes in accordance therewith, and thereafter a tax receipt for the amount of said taxes in full for all such years as aforesaid shall be accepted in full satisfaction for said taxes.

ARTICLE VII.

PUBLIC UTILITIES.

1. No street, alley, or public highway in the City of Tulsa shall ever be used by any person, firm or corporation for the construction or operation of a street railway, telegraph line telephone system, or any other business of a public or quasi public nature, without obtaining authority therefor under a franchise granted by the Board of Commissioners, in accordance with the provisions of this charter. It shall be the duty of the Board of Commissioners and the City Attorney to bring suit to enforce this provision against any person, firm or corporation violating the terms thereof, for the purpose of ejecting the offender from the