

4. The cost of grading, paving, curbing and guttering any street, avenue or alley may be paid in part by the city or in part by the <sup>owner</sup> ~~property owner~~ benefited by such improvement and abutting upon the property, street alley or portion thereof ordered to be improved, and any resolution or ordinance passed <sup>and</sup> ~~or~~ adopted by the Board of Commissioners declaring the necessity for such construction shall provide what proportionate part, if any, of the cost of such improvement shall be paid by the city, and the proportion of the costs <sup>that</sup> shall be borne by the owners of property abutting on such street, or alley, or part of street or alley, so ordered to be made; provided, that when any person, firm or corporation owns any railroad or street railway <sup>road</sup> or railroad switch of any kind on such ~~street~~ <sup>or alley</sup> or portion thereof ordered to be improved, such person, firm or corporation shall pay the whole costs of such improvement between the rails and tracks, and for two feet on each side of the rails of such railroad or street railroad, and ~~the~~ city and abutting property owners shall be relieved of the part of the costs to be paid by such road. The pro rata share of the cost of such improvement payable under the terms hereof by any railroad or street railroad or the owners thereof, together with all costs of collecting the same, shall be a special tax against, and secured by a lien upon the road bed, ties, rails, fixtures, rights and franchises of such railroad or street railroad and the owners thereof, and whenever a contract shall be let for ~~for~~ any such improvement, the Board of Commissioners shall levy a special tax upon the railroad ties, rails, fixtures, rights and franchises of such railroad or street railroad, for the pro rata share due from such road, for improvement between their tracks and rails and two feet on each side thereof. Said tax shall be levied at or after the time such contract is let or executed and shall become due and delinquent as the ordinance levying the same <sup>may</sup> ~~shall~~ specify, and shall be a lien from the time of levying, and the proceeds thereof shall be used for the payment of the costs of such improvements. If said taxes be not paid as provided for by ordinance, then collection shall be enforced as <sup>the</sup> collection of other taxes by advertisement and sale of the property, rights and franchises levied upon; provided, it shall not be necessary to sell at the same time as for delinquent or ad valorem taxes. At any such sale, the city tax collector or <sup>such</sup> other officers as shall be designated by the board shall execute to the purchaser a deed similar to the one executed when the property is sold for ad valorem taxes. Such assessment and lien may also be enforced by suit <sup>brought</sup> in any court having jurisdiction thereof. The lien provided for shall be a first and prior lien paramount to all incumbrances except taxes, upon the road bed, ties, rails, fixtures, rights and franchises of the person, firm or <sup>or company</sup> corporation owning the railroad or street railroads aforesaid.

Provided, further, that when any street, avenue or alley is ordered graded, paved, curbed or guttered as herein provided, any person, firm or corporation having right of way or operating a railroad intersecting or crossing such street, avenue or alley so ordered ~~to be~~ improved, shall bear the entire expense of grading, paving, curbing and guttering and laying side walks over and across their tracks and right of way for the full width of such right of way.

5. When specifications have been adopted by the board for contemplated improvements, provided for by the city charter, it shall be the duty of the City Auditor or such other <sup>other</sup> ~~person~~ as shall be designated by the Board of Commissioners to at once advertise for sealed bids for the construction of such improvements, in accordance with the specifications adopted therefor. Such advertisement shall be inserted in a daily newspaper of general circulation in the City of Tulsa, and shall state the time within which bids <sup>may</sup> ~~will~~ be received as prescribed by the Board, which shall be not less than ten days nor more than fifteen days from the insertion of said advertisement. Bids shall be filed with the City Auditor or such other officer as the board shall designate and shall be opened and read in public meeting