an assessment against any property and the lien thereby fixed cannot be enforced on account of exemption of such property, the board may direct that such improvement shall not be made in front of such property, or may require the owner of such property to pay or secure the payment of the pro rata amount of such costs assessed against suchproperty before such improvements shall be made in front of the same.

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11. When any of the public improvements provided for in this article are ordered to be made, the cost or partthereof, which may be assessed against abutting property and against railroad and street railroads, as herein provided, and such cost so apportioned and assessed against the abutting property as provided for by this charter, and the lien as established and fixed by the Board of Commissioners in favor of the contractor as herein provided for, such abutting property shall be liable for the payment of such costs so assessed against it, and the city shall not be responsible or liable for any part of such costs so assessed and taxed against such abutting property, and shall not be liable for any portion or part of the cost of any street improvements except when the city through the board shall have obligated itself to pay a part of such costs as provided for in this charter. The lein provided for herein to be fixed by the board against the respective owners and their property abutting upon any street, avenue or alley, or section or part thereof may be evidenced by assignable certificates of tax bills against abutting property, railroads or street railroads, to be issued to the contractor by the City of Tulsa and the board shall prescribe the forms and terms of such certificates. The recital in such certificates that the proceedings with reference to making such improvements have been regularly had in compliance with the terms hereof, and that all prerequisities to the fixing of the lien and claim, evidenced by such certificates have been performed, shall be prima facie evidence of the facts so recited, and no other proof thereof shall be required, but in all courts the said proceedings and prerequisities shall, without further proof be presumed to have been made or performed. Such certificate shall be executed by the Mayor and attested by the City Auditor or such other officer as shall be designated by the baord with the corporate seal. The passage by the board of an ordinance finally assessing against any property the cost or part thereof, or in making of fixing a lien upon said property shall operate as nothcecoffcsuch assessment, and lien against all creditors of the owners of such property and the purchaser thereof and the line thereby fixed, without further record or proceeding be effective against all such creditors or persons.

12. The City shall have power to borrow money on its credit, and the Board may by ordinance authorize the issuance by the city of its negotiable coupon bonds for the purpose of paying the city's part of any such permanent street improvements as embraced in the terms of this article. Such bonds to be within the limits of the indebtedness prescrebed by the Constitution of this charter. Such bonds shallbear interest at the rate of more than five per cent per annum payable in semiannual installments and the principal thereof shall be payable in not more than twenty years from 'bheir date. Such bonds shall be authorized and executed in accordance, the terms of this chaster with reference to the issuance of other bonds, provided, that no such bonds shall be issued unless the question of such issue shall first be submitted to a vote of the qualfied tax payers, and the same shall be approved at such election in accordance with the provisions of the Constitution and of this charter, and the Board of Commissioners shall provide in any resolution or ordinance authorizing such bond issue, for the levying of an annual tax sufficient to meet the accrued interest, and provide a sinking fund for thepayment and retirement of such bonds, and the bonds provided for in this article shall be sold by the city for not less than par. Such bonds shall not be sold by the city until registered and approved in accordance with the requirements for other bonds issued by the city.

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