for the making of which are directly or indirectly to be derived, in whole or in part, from the assessments upon the property within the city council shall by ordinance prescribe shall be made by contract, to be let to the lowest bidder therefor, under the supervisement of the board of public works. It shall be made a condition of every such contract that it shall not be sublet unless for the furnishing of material; provided, however, that the city council may, by a two-thirds vote by ordinance provide otherwise as to any particular contract.

Sec. 11. Subdivision 1. Whenever the public interest or convenience may require, the city council is hereby authorized and empowered to order the whole or any part of the streets, lanes, alleys, squares or places in the city graded or regraded to the official grade, planked or replanked, paved or repaved, macadamized or remacadamized, graveled or regraveled, piled or repiled, curbed or recapped; and to order sidewalks, sewers, manholes, culverts, curbs and crosswalks to be constructed or reconstructed therein, and to order any or all work to be done which shall be necessary to complete the whole or any portion of the streets, sidewalks, lanes, squares, alleys and places, and the city council may levy and collect an assessment upon all lots or parcels of land benefited by such improvements to defray the cost and expense thereof, which assessment shall become a lien upon all property liable therefor prior and superior to all other liens and encumbrances.

Subdivision 2. The city council shall, by general ordinance, provide the manner in which the aforesaid improvements may be made and prescribe all needful regulations for the exercise by the city of the power herein and contained in the foregoing subdivision of this section; provided, that in all cases in which the cost of such improvements is to be defrayed by the collection of a special assessment upon the property benefited, the following proceedings shall be taken, viz: There must be presented to the board of public works a written petition setting forth the street or streets, alley or alleys, squares, or places, or parts thereof to be improved, the nature of the improvement, the mode of payment and the fact that the signers are owners of property to be benefited to the aggregate amount of a majority of the assessment to be levied for such improvement, according to the transfer books in the office of the county auditor. If any such property be in the name of a deceased person, or any person for whom a guardian has been appointed, the signature of the executor or administrator or guardian, as the case may be, shall be equivalent to the signature of the owner of such property on such petition.

If the board of public works find the facts set forth in said petition to be true, they shall cause an estimate of the cost of such improvement to be made and transmit the petition, together with all papers and information in their possession touching such improvement, with the estimated cost thereof, and their recommendation thereon, to the city council; provided, that no grade shall be changed when any abutting owner or owners have built or made improvements on any street, highway or alley, unless such petition shall be signed by the parties of a majority of the frontage on the street, highway or alley within the district to be affected. The city council shall have full authority to consider all matters in relation to such proposed improvement, and may authorize or refuse the same in their discretion; provided, that the city council or board of public works shall not have authority to further proceed in the matter of such improvement whenever the estimated or actual cost of any work, or improvement contemplated, ordered to be done by the city council and chargeable as a lien, under the provisions of this article, against any lot or lots, parcel or parcels of land, shall exceed one-quarter of the total assessed valuation of the lots or parcels of land contained in such assessment district, as the same appears on the last annual assessment roll made for the levying of taxes for municipal purposes, in which case such improvement shall not be granted unless the same be modified that the cost thereof will not exceed such one-quarter of the aforesaid valuation.

The action and decision of the city council as to all matters passed upon by it in relation to the rejection or the granting of such petition shall be final and conclusive.

The city council may order the whole or any part of the streets, lanes, alleys, squares or public places of the city to be graded, sidewalked, residewalked, planked, replanked, paved or repaved, or may order any sewer with manholes, catch-basins and other proper connections, to be constructed as required therein, and may provide for defraying the cost of any such improvement by the collection of a special assessment upon the property benefited in the manner provided in this section, without the presentation of any petition, either to the board of public works, or to the city council; provided, that unless a petition as hereinbefore prescribed be presented, such improvement shall not be ordered except by ordinance passed by the affirmative vote of two-thirds of all the members of the council at a regular meeting, or at a meeting which is an adjournment of a regular meeting; provided, no street shall be ordered graded without petition, except by the unanimous vote of all members present, and provided that main or intercepting sewers may be ordered built along such creeks, lanes, alleys, squares or highways, or across such lands as may be in harmony with the general plan of sewerage adopted by the city, either upon presentation of a like petition therefor by property owners to be benefited thereby, as above provided for other cases, or when the improvement may be ordered by the affirmative vote of two-thirds of all the members of the city council at a regular meeting or adjournment thereof; provided, that in such case there shall be levied against the property within the assessment district to be created therefor, in like manner as above provided for other improvements, such proportion of the cost of said main or intercepting sewer as would be the reasonable cost of a sewer with its proper manholes, ventilators, catch-basins, flushing tanks, openings and wyes suitable to the requisities of the area or district to be assessed for the same, and the remaining portion of the cost of such main or intercepting sewer shall be paid from the sewer fund. The amount to be borne by the district and the amount to be paid from the sewer fund, shall be determined by ordinance in each case when the improvement is ordered, and such determination shall be final and conclusive.

Subdivision 3. Said general ordinance shall provide for the establishment of a local improvement district to be called local improvement district No. ——, which shall include all the property between the terminus of said improvement abutting upon, adjacent or proximate to the street, alley, place, or square, proposed to be improved, to a distance back from the marginal line thereof of one hundred and twenty feet, and all property included within said limits of such local improvement district shall be considered and held to have a frontage upon such improvement, and shall be the property benefited by such local improvement, and shall be the property assessed to pay the cost thereof, which cost shall be assessed upon all of said property so benefited in proportion to the frontage thereof upon the improvement, one foot of frontage or the equivalent thereof, viz: one hundred and twenty square feet of superficial area to be taken, as the unit by which to determine the amount of frontage for which each of said lots, parcels or parts thereof benefited as aforesaid shall be assessed as aforesaid; provided, that in case of rectangular blocks abutting upon the street, alley, place or square proposed to be improved and having a depth back therefrom of less than two hundred and forty feet, and not less than two hundred feet, the line of the assessment district shall extend only to the center of said block or block; and provided further that in case of rectangular blocks abutting upon any such street, alley, place or square and having a depth back therefrom of less than two hundred feet, the line of the assessment district shall extend one hundred feet from the margin of such street, alley, place or square. A rectangular block is hereby defined to be a block which has a front and rear line parallel with the margin of the street, alley, place or square proposed to be improved. The frontage of each lot or parcel of land in the assessment district shall be computed and charged by inches, regardless of any angle or change of direction in the line of the improvement.

Said assessment district shall, for the purpose of said assessment, be divided into four subdivisions parallel to the marginal line of the street, alley, place or square proposed to be improved, each of which subdivisions shall have a width on each side of the improvement equal to one-fourth of the distance from the marginal line of such street, alley, place or square to the back line of the assessment district, to be numbered respectively the first, second, third and fourth subdivisions, beginning with the one nearest to the said marginal line of said street, alley, place or square. Each front foot or its equivalent area in the first subdivision nearest to the improvement shall be assessed forty per cent. of the total amount to be assessed against each front foot or its equivalent; each front foot or its equivalent area in the second subdivision shall be assessed twenty-five per cent. of the total amount to be assessed against each front foot or its equivalent; each front foot or its equivalent area in the third subdivision shall be assessed twenty per cent. of the total amount to be assessed against each front foot or its equivalent area in the fourth subdivision shall be assessed fifteen per cent. of the total amount to be assessed against each front foot or its equivalent.

All assessments levied upon lands of the United States, state of Washington, state university, county of King, the city of Seattle, or any school district shall be paid by the city of Seattle out of its general fund.

Sec. 12. There shall be two modes of making payment for such local improvement, to-wit: "Immediate payment" and "payment by bonds." The mode to be adopted shall be the mode petitioned for. The mode of "immediate payment" shall be as follows: After the city council has by ordinance or resolution ordered or authorized the making of any local improvement, and not more than twenty days after the contract therefor has been let, as hereinafter provided, the board of public works shall report to the council an assessment roll prepared by the city engineer, which shall contain the description of each lot, parcel of land or part thereof to be assessed, with the number of feet frontage charged to each, the total frontage in the district (frontage to be determined as provided in section 11 of this article), the total cost of the improvement, including all necessary incidental expenses, the rate per front foot, the amount of each assessment and the name of the owner of each lot, parcel of land or part thereof if known, but in no case shall a mistake in the name of the owner be fatal where a description of the property is given, together with the amount charged to street crossings.

The council on receipt of such roll and assessment shall cause a notice thereof to be published in the official newspaper of the city for ten consecutive issues, notifying all persons interested that such roll has been filed and requiring them to appear at a time fixed, not less than fifteen days from the date of such notice, and make objection thereto. The council shall at the time fixed consider any and all objections made, and shall make such corrections of such roll as it deems just, and shall then deduct the amount of such cost assessed against street crossings, which shall be paid from the general fund of the city, and shall then by ordinance approve such roll and shall levy and assess the amounts thereof against each parcel and lot and declare the same a first lien thereon and shall cause the roll to be delivered to the city comptroller who shall forthwith deliver to the city treasurer a certified copy thereof, upon receipt of which the treasurer shall proceed to collect the same except as the duty of collection thereof is devolved by law on some other officer; provided, that such treasurer shall give ten days' notice in the official newspaper (and shall mail a copy of such notice to the owner of the property assessed when the postoffice address of such owner is known, but the failure to mail the same shall not be fatal when publication thereof is made) that such roll has been delivered to him for collection, and that unless payment is made within thirty days from the date of such notice assessment shall become delinquent and shall bear interest at the rate of ten per cent. per annum until paid, and if not paid before such assessment shall have become delinquent a penalty of 5 per cent. shall be added, and the sums delinquent shall then be entered on the annual tax roll for the current year against each lot and parcel so delinquent, and with the interest and penalty, collected as other taxes, separate account being kept thereof, and if not paid within the time fixed for the payment of city taxes, shall be collected as such taxes are collected, together with such additional charges or penalties as are authorized to be charged and collected on other delinquent taxes, and such lot or parcel so delinquent shall be sold for the amount of such assessment with interest, penalty and costs, at the time and in the manner and by the same authority as lands and lots are sold for city taxes. The city treasurer shall add no penalty to any delinquent assessment in any case where the state laws require a penalty to be added to such assessment.

Sec. 13. Subdivision 1. The mode of payment by bonds shall be as follows: After the city council has by ordinance ordered or authorized the improvement, and not more than twenty days after the contract therefor has been let, an estimate and roll shall be made and returned and corrections be made therein and notice given as prescribed in section 12 of this article governing the assessments made under the immediate payment plan, and the cost and expense of such improvement shall be charged against the lots and parcels of land in the local improvement district to be created by the ordinance authorizing the improvement, in the method prescribed by sections 11 and 12 of this article, and the cost and expense of grading the street crossings shall be paid from the general fund of the city, the same as in said sections provided. Contracts shall be made and assessments levied and collected in the same manner as is provided in this article for the levying and collection of assessments where payment is provided to be made by the mode of immediate payment, except as otherwise provided herein.

Subdivision 2. The city council shall by ordinance provide that the entire cost of such improvement shall be payable in annual installments of equal amounts, extending over a period to be fixed by said ordinance, not exceeding ten years from the date of the issuance of the bonds. The council shall also provide by ordinance for the issuance of installment coupon bonds of the local improvement district created for said improvement, of such denomination, and bearing a rate of interest, not exceeding 9 per cent. per annum, as prescribed in such ordinance. Such installments must be equal in amount and each installment coupon shall include the interest upon such installment to the date of the maturity thereof.

Subdivision 3. The city council shall, after considering upon notice as above provided objections to the assessment roll and correcting the same, by ordinance approve the roll, and charge and assess such roll against each parcel and lot of land described therein, its proper share thereof, and declare the same to be a first lien thereon, and shall each year levy special assessments to redeem the bonds so issued, next thereafter maturing, and the bags of the first assessment shall be retained for each succeeding assessment so to be made. Such ordinance shall prescribe the form of the bonds to be issued, and may provide that the entire issue of bonds shall be issued to the contractor in payment for the making of the improvement; otherwise the city comptroller shall sell the bonds at not less than their par value net, and pay the proceeds thereof to the city treasurer, to be by him kept in the improvement fund to be paid out upon warrants drawn thereon, as other city moneys are disbursed by them.

Subdivision 4. The owner of any parcel of property so charged may redeem the same from liability for such improvement by paying the entire assessment charged against the same ten days before the time fixed for the issuance of the bonds; or he may redeem his property from such liability after the issuance of the bonds, by paying the amount of the assessments levied up to the time of such payments and the amount of unlevied assessments, with interest on the latter at the rate of eight per cent. per annum from the date of the last installment to the time of the maturity of the bonds last maturing. All funds paid or collected on account of said improvement shall be paid to the city treasurer and applied solely to paying for said improvement or to the redemption of bonds issued therefor. Any parcel of land which has been redeemed, as herein provided, or the total assessment against which has been paid prior to the issuance of bonds, as herein provided, shall not thereafter be further liable for the cost of such improvement.

Subdivision 5. No suit to set aside any such special assessment or to enjoin the making of the same shall be brought, or any defense to the validity thereof allowed, after the expiration of thirty days from the time the amount due on each lot or piece of ground liable for such assessment is ascertained and confirmed by the city council.

Subdivision 6. The issuance of such bonds to the contractor, or the sale thereof, shall operate to transfer to the purchaser or contractor or holder thereof, all the right and interest of the city in respect of such assessment and the lien thereby created, subject to the right of redemption herein provided, and shall authorize the holder of bonds thereof to receive, sue for and collect or have collected, such bond or bonds, by or through any of the methods provided by law for the collection of assessments for local improvements, and, if the city shall fail, neglect or refuse to pay said bonds or to promptly collect any of said assessments when due, the owner or owners of any such bonds may proceed in his or their own name to collect such assessment and foreclose the lien thereof in any court of competent jurisdiction, and shall recover, in addition to the amount of his or their bonds, and interest thereon, five per centum thereof, together with the cost of such suit. Any number of holders of such bonds for any single improvement may join as plaintiffs, and any number of owners of property upon which the said bonds are a lien may be joined as defendants in any such suit. Such bonds shall be equal liens upon the property for the assessment represented by such bonds, without priority of one over another, to the extent only, however, of the several assessments made and not redeemed from against the several lots and parcels of land in the assessment district.

Subdivision 7. No holder of any such bond shall have any claim whatever therefor against the city in any event, except to receive from the city his proper share of collections made by the city of the special assessments levied for the payment thereof, but the remedy of every such holder shall, in case of non-payment, be confined to the enforcement of such assessment. A copy of this subdivision shall be plainly written, printed or engraved on the face of each bond so issued.

Sec. 14. All public improvements to be made by contract shall be let to the lowest bidder therefor. Before awarding any such contract the board of public works shall cause to be published in the official newspaper of the city a notice, for at least ten days before the letting of such contract, inviting sealed proposals for such work, the plans and specifications whereof must, at the time of the publication of such notice, be on file in the office of the secretary of the board, subject to public inspection.

Such notice shall state generally the work to be done, and shall call for proposals for doing the same, sealed and filed with the secretary on or before the day and hour named therein. All bids shall be accompanied by a certified check payable to the order of the city comptroller for a sum not less than five per cent. of the amount of the bid, and no bid shall be considered unless accompanied by such check.

Sec. 15. At the time and place named, such bids shall be publicly opened and read; no bid shall be rejected for informality; but shall be received if it can be understood what is meant thereby. The board shall proceed to determine the lowest bidder and may let such contract to such bidder, or if in their opinion all bids are too high, they may reject all of them and readvertise, and in such case all checks shall be returned to the bidders, but if such contract be let, then and in such case all checks shall be returned to the bidders except that of the successful bidder, which shall be retained until a contract be entered into for making such improvement between the bidder and the city in accordance with such bid. If the said bidder fails to enter into such contract in accordance with his bid within ten days from the date at which he is notified that he is the successful bidder, the said check and the amount thereof shall be forfeited to the city, and the secretary shall deliver said check to the city comptroller, who shall draw said amount and pay the same into the city treasury, to the credit of the "local improvement fund," and the board shall readvertise for proposals for such work. Neither the board nor city council shall have power to remit such forfeiture.

Sec. 16. In letting all contracts for public improvements the board shall provide therein that at least thirty per cent. of the amount due the contractor on estimates shall be retained to secure the payment of laborers who have performed work thereon, and material men who have furnished materials therefor, and such laborers and material men shall for thirty days after the work has been completed have a lien on such thirty per cent. so reserved for labor done and materials furnished, which lien shall be senior to all other liens, whether by judgment, attachment or contract and no improvement shall be deemed completed until the board shall have filed with the city clerk a statement signed by a majority of them declaring the same has been completed. The city council shall by ordinance prescribe suitable means and remedies for the preservation and enforcement of the liens provided for in this section.

Sec. 17. Any funds remaining in the treasury belonging to the fund of any local improvement district, after the payment of the whole cost and expense of such improvement in excess of the total sum required to defray all the expenditures by the city on account thereof, shall be refunded, on demand, to the amount of such overpayment; and if there shall be such an excess in the assessment of any person who shall not have paid his assessment a rebate shall, on demand, be allowed to person to the amount of such over-assessment; provided, such demand hereinabove provided for be made within two years from the date upon which the assessment for such local improvement district became due. Any such funds remaining in the treasury after the expiration of two years from the date aforesaid for which no demand has been made as herein provided, belonging to any local improvement district, after the payment of the whole cost and expense of such improvement, shall be transferred to the general fund.

Sec. 18. Subdivision 1. Whenever an assessment for laying out, establishing, closing, straightening, altering, widening, grading, regrading, paving, repaving, planking, replanking, sidewalking and bridging, macadamizing, remacadamizing, gravelling, regraveling, piling, repiling, capping, recapping, any street, avenue or alley, or for any local improvement, which has heretofore been made or which may hereafter be made by the city, has been or may be hereafter declared void, and its enforcement under this charter or the laws governing the city refused by the courts of this state, or for any cause whatever, has been heretofore or may be hereafter set aside, annulled or declared void by any court, either directly or by virtue of any decision of such court, the city council shall, by ordinance, order and make a new assessment or reassessment upon the lots, blocks or parcels of land which have been or will be benefited by such local improvement, to the extent of their proportionate part of the expense thereof, and in case the cost shall exceed the actual value of such local improvement, the new assessment or reassessment shall be for, and based upon the actual value of the same at the time of its completion; and to this end the board of public works shall make a new assessment roll in equitable proportion with reference to the benefits received, as near as may be in accordance with the law in force at the time such reassessment is made, and when the same shall have been confirmed and approved by the council it shall be enforced and collected in the same manner that other assessments for local improvements are enforced and collected under the charter or laws governing the city, and all proceedings relative to making the expenses of local improvements chargeable upon property benefited thereby, required and provided by this charter or laws of the city prior to the making of original assessment roll, shall not be included or required within the purpose of this section.

Subdivision 2. The city council shall by ordinance order and make a new assessment or reassessment, as provided in this section, upon the lots, blocks or parcels of land, which have been or will be benefited by such improvement, to the extent of their proportionate part of the cost, expense and value thereof.

Subdivision 3. Upon the passage of an ordinance, as hereinbefore provided, the board of public works shall make out an assessment roll according to the provisions of the said ordinance, and shall certify the same to the council.

Subdivision 4. Upon receiving the said assessment roll the city clerk shall give notice by three (3) successive publications in the official newspaper of the city, that such assessment roll is on file in his office, the date of filing of the same, and said notice shall state a time at which the council will hear and consider objections to said assessment roll by parties aggrieved by such assessment. The owner or owners of any property which shall be assessed in such assessment roll, whether named or not in such roll, may within ten (10) days from the last publication provided herein, file with the clerk his objections in writing to said assessment.

Subdivision 5. At the time appointed for hearing objections to such assessment, the council shall hear and determine all objections which have been filed by any party interested, to the regularity of the proceedings in making such re-assessment, and to the correctness of the amount of such re-assessment, or of the amount levied on any particular lot or parcel of land; and the council shall have the power to adjourn such hearing from time to time, and shall have power, in its discretion, to revise, correct, confirm or set aside, and to order that such assessment be made de novo, and the council shall pass an order approving and confirming said proceedings and said re-assessment as corrected by it, and its decision and order shall be a final determination of the regularity, validity and correctness of said re-assessment, to the amount thereof, levied on each lot or parcel of land.

Subdivision 6. The fact that the contract has been let or that such improvement shall have been made and completed in whole or in part, shall not prevent such assessment from being made, nor shall the omission, failure or neglect of any officer or officers to comply with the provisions of the charter or laws governing the city, as to petition, notice, resolution to improve, estimate, survey, diagram, manner of letting contract or execution of work, or any other matter whatsoever connected with the improvement and the first assessment thereof, operate to invalidate or in any way affect the making of the new assessment or re-assessment as provided for by this section, charging the property benefited with the expense thereof. Provided, that such new assessment shall be for an amount which shall not exceed the actual cost and value of the improvement, together with any interest that shall have lawfully accrued thereon, and that such assessment be equitably apportioned upon the property benefited thereby, according to the provisions of the charter or laws of the city. It being the true intent and meaning of this section to make the cost and expense of all local improvements payable by the real estate benefited by such improvement, by making a re-assessment therefor, notwithstanding that the proceedings of the city council or board of public works or any of its officers may be found irregular or defective, whether jurisdictional or otherwise; when such re-assessment is completed all sums paid on the former attempted assessment shall be credited to the property on account of which same was paid.

Subdivision 7. In all cases where the treasurer or proper collecting officer shall be unable to enforce the collection of any special assessment, by reason of irregularity or omission in any proceedings subsequent to the confirmation of such assessment, the council is authorized and empowered to cause a new warrant or order to issue to the treasurer or other proper officers for the collection of any assessment which, by reason of such irregularity or omission, remains unpaid and not collected. The treasurer, or other proper officer, shall proceed under such new warrant or order to enforce and collect the assessments therein specified in the same manner, as near as may be, as is prescribed by the provisions of this section for the enforcement and collection of such assessment, after the same shall have been confirmed as in this section provided; and as often as any failure shall occur by reason of such irregularities or omissions, a new

warrant or order may issue, and new proceedings be had in like manner, until such special assessment shall be fully collected, as to each and every lot or parcel of land charged therewith.

Subdivision 8. Any person who has filed objections to such new assessment or re-assessment, as hereinbefore provided, shall have the right to appeal to the superior court of King county.

Subdivision 9. Such appeal shall be made by filing a written notice of appeal with the city clerk within ten (10) days after such new assessment or re-assessment roll shall have been approved and confirmed by the council, and said notice shall describe the property and the objections of such appellant to such assessment, and such appellant shall also file with the clerk of the Superior Court aforesaid, within twenty (20) days from the approval and confirmation of such roll by the council, a copy of said notice, appeal, re-assessment roll and proceedings thereon, certified by the city clerk, together with a bond to the city, conditioned to pay all costs that may be awarded against the appellant in such sum not less than two hundred dollars ($200), and with such security as shall be approved by a judge of said court, and the case shall be docketed by the clerk of such court in the name of the person taking such appeal against the city as "an appeal from assessments." The judgment of the court shall be either to confirm, modify or annul the assessment in so far as the same affects the property of the appellant, from which judgment an appeal shall lie to the Supreme Court as in other causes. In case the assessment is confirmed the fees of the city clerk for copies of the record shall be taxed against the appellant with other costs.

Subdivision 10. Whenever, for any cause, mistake or inadvertence, the assessment originally assessed shall not be sufficient to pay the cost of the improvement made and enjoyed by the owners of property in the local assessment district where the same is made, it shall be lawful, and the city council is hereby directed and authorized to make re-assessments on all the property in said local assessment district sufficient to pay for such improvement, such re-assessment to be made and collected in accordance with the provisions of this section.

Sec. 19. No contracts for lights or lighting shall be let for a longer term than one year. The lights shall be of such kind as the city council may by ordinance prescribe.

Sec. 20. No work shall be done by the city or any department, officer or employe thereof, on any legal holiday or Sunday by way of construction or extension of any public work, nor shall any work be done on any such day, or between seven o'clock p. m. of any day and six o'clock a. m. of the following day, by any corporation or other person, by way of construction, extension or removal of any structure upon, over, under or along any street, alley, or other public place within the city or under control of the same, except in extraordinary emergency, and then only upon the written order of the mayor, wherein the fact of such emergency, and the nature thereof shall be specified, and in case of violation of any provision of this section by any person or corporation owning, holding or claiming any franchise in, over, under, or along such street, alley, or other public place, all his or its right, title and interest in such franchise shall thereby be forfeited and instantly revert to the city. The mayor shall be free in his discretion to grant or withhold such permit. And in no case shall any corporation or person be permitted to commence the building or construction of any street or other railroad, telegraph, telephone or electric light line in the city without first obtaining a permit therefor from the board of public works.

Sec. 21. The board of public works shall from time to time make such recommendations to the city council relating to the extension or improvement of the sewerage system as said board may deem proper.

Sec. 22. Said board, subject to such control as the city council shall by ordinance exercise, shall prescribe the location, form and materials to be used in the construction and repairs of all public sewers, man-holes, sinks, cesspools and other appurtenances belonging to the sewerage system, and of every private sewer emptying into a public sewer, and determine the place and manner of location thereof, except as otherwise in this charter provided.

Sec. 23. Before any public sewer shall be contracted for or built, its construction shall be ordered by the city council, and the city engineer or any other person the council may designate, shall cause to be prepared the necessary estimates and plans for the work, and a profile showing the grades of the street and sewer, and the depth of such sewer below the surface of the street and the height above the level established and used as the city datum, and when such sewer is completed he shall cause a map to be prepared, showing the size and location of the man-holes, basins and branches.

Sec. 24. No person shall connect with or open or penetrate any public sewer or drain without first obtaining a permit in writing from such board, and complying with the rules and regulations of said board in reference thereto.

Sec. 25. Air, gas, steam or water above one hundred and forty degrees Fahrenheit in temperature shall not be discharged into any public sewer or into any private sewer or drain connecting with such public sewer, and the city council shall by ordinance prohibit the same.

Sec. 26. Said board shall recommend to the city council such other rules and regulations concerning the public and private sewers and drains in said city as said board shall deem best.

Sec. 27. The city council may upon the recommendation of said board, by ordinance passed by the affirmative vote of the majority of all the members elected, authorize the purchase of any personal property, or the acquisition by purchase or condemnation of any real estate, which may be necessary for the construction of any sewers or the making of any improvement provided for in this article. The title to all real estate purchased shall be taken in the name of the city.

Sec. 28. Said board may, with like authorization by the city council, agree with the owner of any real estate over or through which it is deemed desirable to construct any sewer or other improvement related to sewerage or drainage, upon the amount of damage to be paid to such owner for the perpetual use of said real estate for such purpose.

Sec. 29. Said board shall, when authorized by ordinance of the city council, construct such sewers, reservoirs and pumping works, whether within or without the city, as may be necessary to carry out the general system of sewerage of the city.

Sec. 30. The city council shall by ordinance provide that the owners and occupants of lands, buildings or premises within the city, at their own expense, properly drain the same, or drain or clean any vault, cesspool, ditch, pipe or drain therein used as a receptacle or conductor of filth or refuse matter, and that all expenditures of the city in draining or cleaning private premises, be assessed against such premises. Every assessment shall be a lien upon the premises so drained or cleaned, and such assessment may be collected and the lien enforced by a suit in the name of the city.

Sec. 31. Subdivision 1. Before any contract for the doing of any work or labor, or furnishing any skill, labor or material to or for the city of Seattle shall be valid or binding against the city, the contractor shall enter into a joint and several bond with the city of Seattle, for the use of the city and also for the use of all persons who may perform or cause to be performed any work or labor, or furnish or cause to be furnished any skill, labor or material in the execution of such contract, conditioned to perform the contract according to its terms, conditions and stipulations and to pay as they become due all just claims for all work and labor so performed, and all skill or labor and material so furnished in the execution of such contract, and to comply with all the requirements of the charter and ordinances of the city and the amendments thereto, which bond shall be in an amount fixed by the board of public works, but not less than fifty per cent. more than the contract price agreed to be paid for the performance of such contract, and shall be duly signed by such contractor and two or more good and sufficient sureties, and after being approved as herein provided, shall be filed in the office of the city comptroller, provided that before approving any such bond the mayor and comptroller shall cause to be filed with and preserved by them, by the proposed sureties, a list of the properties owned by each such proposed surety, such list describing with reasonable certainty the various properties and showing whether the same is community property or separate property and the encumbrances thereon. The bond shall also contain any other conditions or provisions required by any state law, and such bond shall be deemed to run also to the state of Washington.

Subdivision 2. The sureties on such bond shall each justify as bail upon arrest.

More than two sureties may be accepted on such bond, and they may justify in separate and different sums less than the sum specified in such bond; provided, that the aggregate of their justification shall be equal to two sureties justifying in double the amount of the bond in the manner herein provided.

Subdivision 3. It shall be the duty of the corporation counsel of said city to see that such bond is fully and properly executed and conforms in all respects to the provisions of this section;

and thereupon shall indorse upon said bond his approval of the form thereof. Such bond, and the sureties thereon, shall be subject to approval by the mayor and comptroller, but they shall not approve any such bond unless the said corporation counsel's approval of the form thereof be indorsed thereon, nor unless the sureties on such bond appear personally before the mayor and comptroller if required, and are by them examined, touching their fitness and ability to become sureties on such bond; and it shall be the duty of such mayor and comptroller to reject any person, notwithstanding his justification subscribed to the bond, if they shall deem such person of insufficient ability or otherwise unfit to become a surety on such bond.

Subdivision 4. No contract with said city for the doing of any public work shall hereafter be assigned or transferred in any manner without first having indorsed thereon the consent of the board of public works, and of the sureties on the contractor's bond, and no transfer or assignment thereof shall in any wise affect such bond or the liability of the sureties thereon, and any assignment or transfer without such consent and waiver indorsed thereon, except by operation of law of any such contract, shall make the same null and void, as to any further performance thereof by the contractor or his assigns without any act on the part of the city; and the board of public works shall at once proceed to re-let such contract, or said board may, in its discretion, proceed to complete the same as the agent, and at the expense of such contractor and his bondsmen. No assignment, transfer, abandonment or surrender, either voluntary or otherwise, of any contract with the city for the doing of any work or labor, or the furnishing of any work or labor, skill or material, nor any change in any such contract, nor any extension of time in which to complete any such contract shall ever operate to release the sureties on the bond in this act provided for; and no such assignment, transfer, abandonment, surrender, change or extension of time shall ever be pleaded as a defense to any action upon such bond in any court in this state.

Subdivision 5. The board of public works may, whenever in their judgment one or more of the sureties on such bonds have become insolvent, or for any other cause are no longer fit and sufficient sureties, require any such contractor to file a new or additional bond within ten days after notice to that effect; and thereupon all work on such contract shall cease until such additional bond shall be filed with the city comptroller, and if any such contractor shall fail for ten days after notice to that effect to file a new or additional bond as aforesaid, his contract shall by that fact alone become fully ended and void as to future performance thereof by such contractor. And thereupon the board shall proceed to re-let such contract, or may, in its discretion, proceed to complete the same as the agent and at the expense of such contractor and his bondsmen.

Subdivision 6. If any such contract shall for any reason become ended or void, and the board of public works shall complete the same, as in this section provided, and the costs of so completing such contract shall exceed the amount unpaid by the city upon such contract, at the time the same shall become ended or void, in such case it shall be the duty of the corporation counsel to at once commence an action in the name of the city against such contractor and his bondsmen for the recovery of the difference in amount between the cost of so completing such contract and the amount unpaid by the city upon such contract at the time the same became ended or void. The board of public works is hereby prohibited from entering into any contract for the doing of any work or labor or the furnishing of any skill or material with any person, who, within two years prior thereto, shall have made default in the payment of any just claim for any work or labor performed or for any skill or material furnished pursuant to any such contract with such party or with any person who within two years prior thereto shall have assigned, abandoned, surrendered or failed to complete any such contract, except as authorized or who shall have failed to comply with any of the provisions of this section.

ARTICLE IX.

The Department of Finance.

Section 1. The city comptroller shall exercise general supervision over the financial affairs of the city. He shall number and keep a record of all demands allowed by him, showing the date of approval, amount and name of original holder, the number, on what account, and out of what fund payable. He shall be required to be constantly acquainted with the exact condition of the treasury. He shall, on or before the fifth day of each month, or oftener if required, report to the mayor and to the city council the condition of each fund in the treasury. He shall make annual reports to the city council, and to the mayor on his request, of the financial condition and requirements of the city, with a careful statement and estimates of the receipts and expenditures. He shall keep a complete set of books by double entry system for the city, in which shall be set forth in plain and businesslike manner every money transaction of the city, so that he can at any time tell the exact condition of the city's finances. He shall make an annual report, showing the source from which the city's revenues were derived, and how expended. He shall require all claims, returns, settlements and reports to be verified by affidavit. He shall issue all licenses in accordance with law on presentation to him of a receipt from the city treasurer showing that the license fee has been paid, and shall countersign all warrants on the treasurer.

Sec. 2. The city comptroller and his deputies shall have authority to take affidavits and administer the necessary oaths in the transaction of all city business; he shall have a seat in the city council, with the right to speak on any question pertaining to his department, but shall have no vote.

Sec. 3. He shall keep publicly posted in his office a list of all persons receiving salaries from the city, with the amount of monthly salary received by each opposite his name, which list shall be revised and corrected by him monthly, and be at all times open to public examination.

Sec. 4. He shall perform such other duties as this charter or the city council may direct, and may appoint one chief deputy, and, under civil service rules, such other deputies as the city council shall authorize.

Sec. 5. There shall be a city treasurer, who shall, except as otherwise provided by law, be ex-officio tax collector. He shall not hold office for two consecutive terms.

Sec. 6. As tax collector, the city treasurer shall perform the duties provided in this charter and by the general laws of the state. As treasurer, he shall receive, keep and pay out all moneys belonging to the city, and shall keep an account of all receipts and expenditures, under such rules and regulations as may be prescribed by ordinance, and shall do all things required of him by this charter or the ordinances of the city. He shall not pay out any moneys belonging to the city except upon legal demands allowed and audited in the manner prescribed by this charter or by law.

Sec. 7. It shall be the duty of the city treasurer to receipt for the moneys of the city, and pay out the same only on warrants drawn in pursuance of the order of the city council, signed by the mayor, countersigned and registered by the city comptroller. He shall each day, except Sundays and legal holidays, render to the city comptroller a statement of the balance in each fund of the treasury of the city. He shall also once each week make a statement, under oath, to the city comptroller, showing where the city funds are then kept, and it shall be the duty of the city comptroller to forthwith verify each such statement. He shall require good and sufficient bonds, for his own indemnification, to be given by all assistants and clerks in his office who shall receive or have care, custody or handling of any moneys or other valuable property belonging to the city, which bonds shall be approved by the mayor, and may be security in demnity bonds. He shall issue a call for outstanding warrants on any fund upon which warrants have been previously presented and payment refused for want of funds, whenever there may be one thousand dollars of that fund in the treasury, or whenever there are sufficient funds in the treasury to pay all outstanding warrants; interest to cease fifteen days after the publication of the first notice. Warrants shall be paid in the order of their number and date of issue, and shall be charged to their respective funds. Such call shall be made by publication in the city official newspaper for the period of one week, and shall be made within fifteen days after the required amount of money is in said fund. He shall account for and pay over all moneys on hand as such treasurer to his successor in office, and deliver all books, vouchers and effects of office to him, and such successor shall receipt therefor.

Sec. 8. Every officer or agent of the city, or other person who shall receive or have in his hands any money belonging to the city, shall immediately pay over the same to the city treasurer, and take his receipt therefor in duplicate, one of which receipts shall be delivered to the city comptroller by the party paying over the money. If any such officer, agent or other person shall fail to pay over to the city treasurer any money so received, or to deliver to the city comptroller such receipt of the city treasurer, for more than forty-eight hours after the money or receipt shall have been received by him, such officer, agent or other person shall forfeit to the city double the amount of money so received, or for

which such receipt was given, to be recovered by civil action brought by the city against him in a court of competent jurisdiction.

Sec. 9. The treasurer's books shall, at all time in business hours, be open to public inspection, subject to such reasonable rules and regulations as the city council shall by ordinance prescribe.

Sec. 10. On or before the first Monday in September in each year, the comptroller shall prepare and transmit to the city council, accompanied with estimates and reports of each department, which he shall require to be delivered to him from the heads of each department on or before the tenth of August of each year, an estimate of the probable necessities of the city for the ensuing fiscal year, giving the amount required to meet the interest and sinking funds for any and all outstanding bonded debts, together with the amount needed for salaries and probable wants of all departments of the municipal government in detail, and showing the necessities of each of the several funds to be provided for in the treasury. The estimate shall also show as nearly as may be what amount of income and revenue is likely to accrue to the treasury, and be collected from fines, licenses and all other sources of revenue, exclusive of tax on property, and shall give an estimate of what amount will be required to be levied and raised by tax from all property in the city, in order to meet the necessities of such fiscal year, said estimates to be based upon, where practicable, the resources and expenditures of the current fiscal year; and at the same time the comptroller shall also report to the city council the balance on hand in each fund.

Sec. 11. The city council shall on or before the first Monday in December in each year by ordinance fix the rate of taxes to be levied, and levy the taxes upon all taxable property, both real and personal, in the city, needed to raise sufficient revenue to carry on the different departments of the municipal government for the ensuing fiscal year.

Sec. 12. There is hereby created an auditing committee, which shall consist of the mayor, president of the city council, the chairman of the finance committee thereof, and the comptroller. The mayor shall be the chairman of the committee, and the comptroller shall be secretary, but in the absence of either from any meeting of the committee a temporary chairman or secretary may be chosen by the committee to act for the time being.

Said committee shall hold stated meetings once in each month and may adjourn from time to time. It shall be the duty of the committee to examine all claims and demands against the city of whatsoever nature and to recommend to the city council the allowance or disallowance of the same or any part thereof.

Three members of the committee shall constitute a quorum for the trans