

certifying the number of cubic yards of grading done by him or those through whom he claims or derails title : *provided, however*, that he shall not be allowed any credits at any time for any embankment made above or excavations made below the official grade ; but the cost of removing such embankment or filling in such excavation shall always be charged exclusively to the owner or owners of the lot or lots of land fronting thereon, in addition to the pro rata rate which may be assessed to them. If the credit for grading, so certified as aforesaid, in cubic yards or measurement, equals the proportional amount of grading which such owner would be obliged to do if no grading had been done on such street, lane, alley, place or court, then such owner and his lot or lots shall be exempted from assessment for the remaining work ; and if the grading done by such owner is less than his proportional share, then the work required to be done by him in front of his lot or lots, according to the original profile of the land previous to any grading thereon, shall be included in the assessment ; and the work certified as aforesaid to have been done by him at his own expense shall be credited to him at the contract rate : *provided*, that in making the assessment to cover the expense of any work mentioned in this section, the said Superintendent may deviate from its provisions and assess such lots and lands fronting on any street, lane, alley, place, or court, as he may decide liable to assessment for said work, which decision may be appealed from as hereinafter provided.

*Subdivision Twelve.* Section one of an Act entitled an Act amendatory of and supplementary to an Act to provide revenue for the support of the Government of this State, approved April twenty-ninth, eighteen hundred and fifty-seven, approved April nineteenth, eighteen hundred and fifty-nine, shall not be applicable to the provisions of this section ; but the property therein mentioned shall be subject to the provisions of this Act, and to be assessed for work done under the provisions of this section. [Amended, March 26, 1868.]

SEC. 9. After the contractor of any street has fulfilled his contract to the satisfaction of the Superintendent, the said Superintendent shall make an assessment to cover the sum due for the work performed and specified in such contract, including incidental expenses, if any, in conformity with the provisions of this Act, and according to the character of the work done, which assessment shall briefly refer to the contract, the work contracted for and performed, and shall show the amount to be paid therefor, together with the incidental expenses, if any, the rate per front foot assessed, the amount of each assessment, the name of the owner of each lot, or portion of lot, if known to the Superintendent ; if unknown the word "unknown" shall be written opposite the number of the lot, but an assessment made to a person not the owner, shall not render the said assessment illegal, and the amount assessed thereon, the number of each lot or a portion of a lot assessed, and shall have attached thereto a diagram, exhibiting each street, or street crossing, lane, alley, place, or court, on which any work has been done, and showing the relative location of each district, lot or portion of a lot to the work done, numbered to correspond with the numbers in the assessment, and showing the number of feet frontage assessed for said work, and contracted for and performed ; and such assessment shall in all cases be payable in gold coin of the United States. [Amended, April 4, 1870.]

Sec. 10. To said assessment mentioned in section nine of this Act, shall be attached a certificate signed by said Superintendent and the Auditor of said City and County of San Francisco, to the effect that the said assessment, and the amount or amounts assessed to each person, or to each piece or parcel or lot of land affected thereby or liable therefor, is true and correct ; and it shall be the duty of said Superintendent to give to each of said contracts for street improvement or assessment a name or number, by which the fund collected for the payment of said work shall be known ; and it is further provided, that the said Superintendent shall deliver to such contractor, upon the recording of the assessment, diagram and certificate above referred to, an order for the amount due to such contractor, payable only out of such fund, and in amounts as the same is collected at the end of each month, such amounts to be paid by the City and County Treasurer to the holder of said order, and to be indorsed on the same when payments are so made ; and it is further provided, that the said Superintendent shall, immediately after the recording of the assessment, diagram and certificate, as herein prescribed, deliver the same to the Tax Collector of the City and County of San Francisco, who shall note thereon the time of its receipt by him, and the date when the same shall become delinquent, and shall thereupon publish a brief notice, for the period of thirty successive days, Sundays and non-judicial days excepted, that the same is in his hands for collection, and that unless such assessment shall be paid at his office within thirty days after the first publication of said notice, the same will be delinquent, and will be by him delivered to the City and County Attorney for collection by suit. That said Tax Collector, on the last day of each month, shall pay over to the City and County Treasurer each amount collected on each separate assessment, and the same shall be placed by said Treasurer to the credit of the proper fund. And said Treasurer shall pay out the said moneys so collected to the parties holding the Superintendent's orders on said fund, as hereinbefore prescribed, and take the proper vouchers therefor. The said Tax Collector and the said Treasurer shall be respectively entitled to one additional clerk, in the discre-

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