

of Equalization shall again meet, to equalize the subsequent assessment made by the Assessor, and to hear complaints, as provided in the foregoing sections. A quorum of said Board shall consist of three of any of the persons composing said Board, and a quorum of said Board shall be sufficient to constitute the Board of Equalization, and for the transaction of business; and, should the Clerk be absent at any of the meetings of said Board, said Board may appoint one of their number to perform his duties herein described, during his absence.

#### DUTIES OF TAX COLLECTOR.

SEC. 21. The City Marshal, who shall be ex officio Tax Collector, before entering upon the duties of his office, shall execute to the City of Oakland an official bond, with two or more sufficient sureties, in such sum as the City Council may direct, and to be approved by the Mayor, conditioned for the faithful performance of all the duties of City Marshal and all the duties of Tax Collector, as required by law, or as may be required by virtue of any ordinance of the city, and shall take the oath of office, which shall be indorsed upon his certificate of election or appointment.

SEC. 22. The Tax Collector is hereby authorized and empowered, and it shall be his duty, upon the entry of any assessment of movable property, to any firm, person, corporation, association or company, who does not own real estate within the city, to demand forthwith the payment of the taxes; and if any such person, firm, corporation, association or company, shall neglect or refuse to pay such taxes, the Tax Collector shall seize sufficient of the personal property of the party so neglecting or refusing to pay, to satisfy the taxes and costs, and shall post a notice of such seizure, with a description of the property, and the time and place where it will be sold, in three public places in the city, and shall, at the expiration of five days, proceed to sell, at public auction, at the time and place mentioned, to the highest bidder for cash, a sufficient quantity of said property to pay the taxes and expenses incurred; and for