

METHOD OF COLLECTING DELINQUENT TAXES.

SEC. 32. The City Attorney, upon the receipt of said delinquent tax list, shall cause three notices to be posted, in the most public places in the city, setting forth that the said delinquent list has been delivered to him, and that unless the taxes are paid within five days, he will commence suits for the recovery of the same.

SEC. 33. The City Attorney is hereby authorized and required immediately after the expiration of the five days' notice in the previous mentioned sections, to commence actions, in the name of "The City of Oakland," against the persons so delinquent, and against the real estate and improvements assessed to delinquents, and against all owners or claimants to the same, known or unknown; said actions shall commence before the Mayor, acting ex officio as Justice of the Peace, or in any Justice's Court in said city, or in the District Court of Alameda County, where the amount claimed is over two hundred dollars; *provided*, that if the property be assessed to an unknown owner, then any fictitious name may be inserted, to represent such true owner or owners, as defendant in said cause.

SEC. 34. Upon filing the complaint in the District Court, or before the Mayor, or any Justice of the Peace of the city, a summons shall be issued, as provided in civil cases.

SEC. 35. The summons issued upon cases in the District Court, arising under this Act, shall be served personally upon the defendant; *provided*, that where the defendant does not reside in the County of Alameda, or if he is not found in the county by the Sheriff, or his deputies, it shall be served by depositing a copy of the summons in the post office, directed to the defendant, and by posting a copy of the summons in a conspicuous place at the Court House door, for the period of twenty days; and it shall be the duty of the Sheriff, without order of Court, to post said summons in cases coming within this provision, where the defendant does not reside, or is not found,