

time, during said week ; but no person shall be entitled to be heard in the matter, unless he shall make affidavit that he did not appear before said Board in August, or if he did so appear, that he had no knowledge of such increased assessment or valuation while said Board were in session in September ; and any and all changes which said Board shall then make, shall at once be entered on the assessment roll or list, and the same shall also be noted on the original increased assessment list.

SEC. 19. During the session of the Board of Equalization, the Clerk shall enter upon the assessment roll all the changes and corrections made by the Board, and he shall also add up the columns of valuation of each description of property on the roll ; and on or before the third Monday in September, as to the original assessment roll, and on or before the second Monday in November, as to the subsequent assessment roll, he shall deliver a corrected roll, duly certified by him, or certified copy thereof, to the Tax Collector.

SEC. 20. Upon the first Monday in November, the Board 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