

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 this service the Tax Collector shall be allowed from the delinquent party a fee of three dollars, and the same mileage that a Sheriff would be entitled to receive for traveling to the place to make a levy; and upon payment of the purchase money, he shall deliver to the purchaser the property sold, together with a certificate of sale, and the amount of taxes or assessments and expenses thereon, for which the property was sold, whereupon the title to the property so sold shall vest absolutely in the purchaser.

SEC. 23. The Tax Collector shall, on the first Monday in each month, return to the Clerk a list of all collections made under the preceding section, and it shall be the duty of the Clerk to mark the word "paid" on the original, or subsequent assessment roll, opposite the name of each party whose taxes are so paid, as soon as the same shall have been delivered to him.

SEC. 24. The Tax Collector, upon receiving the assessment roll, or the duplicate thereof, shall proceed to collect the taxes, and shall forthwith give notice, by publication in a newspaper, if there be one published in the city, and if not, by posting three notices in three public and conspicuous places in the city, that the city taxes are due and payable, and that the law in regard to their collection will be strictly enforced. The Tax Collector shall be chargeable for all the taxes on the roll assessed.

SEC. 25. Whenever any tax is paid to the Tax Collector, he shall mark the word "paid," and the date of the payment, opposite the name of the person, or the description of the property, liable for such tax, and shall give a receipt therefor, specifying the amount of the assessment, the amount of the tax, and a description of the property assessed; but the Tax Collector shall not receive any taxes on the real estate for any portion less than the least subdivision entered on the assessment roll; *provided*, always, that an owner of any undivided real estate may pay the proportion of taxes due on his interest therein.

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[Sections 26 to 28 inclusive are superseded by the following:]

SUPPLEMENTAL II.—*An Act regulating the collection of delinquent taxes in the County of Alameda.* Approved April 4, 1870.  
*And the Amendments thereto*, approved January 26, 1872.

*The People of the State of California, represented in Senate and Assembly, do enact as follows:*

SECTION 1. On the third Monday of November, in each year, the Tax Collector of the City of Oakland, and of the County of Alameda shall, at the close of their official business for the day,