

enter upon the tax list or assessment roll for said city and for said county, respectively, the statement that they have made a levy upon all the property assessed in said list or roll, and upon which the taxes have not been paid, for which statement no fees shall be charged; and thereafter he shall charge each and every person an addition of five per centum upon the amount of all taxes to be paid by such person, which five per centum shall be paid into the treasury of said county and of said city, for the use of said county and said city, respectively. (*Amendment*, January 26, 1872.) It shall be the duty of the Controller of State to draw his warrants upon the State Treasurer in favor of the Treasurer of Alameda County for all sums of money paid to the said Treasurer of State by said Treasurer of Alameda County, on account of the said five per centum in said amended section mentioned; and the moneys paid on said warrants shall be refunded to the said County of Alameda and be paid into the General Fund of said county, and all claims on said county and city for any part of said five per centum is hereby released. (*Act of Legislature*, January 26, 1872.)

SEC. 2. On the Saturday next preceding the third Monday of December, in each year, the respective Tax Collectors shall have completed a list of all persons and property then owing any taxes, which list shall be called the "Delinquent List," and shall be published as hereinafter provided; and after the said list is completed and published, the respective Tax Collectors shall collect, in addition to the taxes and the five per centum added thereto, one dollar on each and every lot, piece or tract of land separately assessed, and also on the assessment of personal property of each delinquent taxpayer; seventy-five cents of which shall be paid to the city and county, respectively, to repay the cost of printing said list, and the other twenty-five cents shall be retained by the respective Tax Collectors in full for all services in preparing said list.

SEC. 3. Publication of said delinquent list shall be made one time per week, for three successive weeks, in some newspaper, or supplement thereto, published in said County of Alameda and City of Oakland, as hereinafter provided, and the form of said publication, and the control and direction thereof, shall be the duty of the Mayor, Clerk and Tax Collector of the City of Oakland, or of any two of them, and of the Auditor, Clerk and Tax Collector of the County of Alameda, or of any two of them.

SEC. 4. The provisions of the Acts regulating the collection of delinquent taxes of the City and County of San Francisco, when not in conflict with this Act, are hereby applied to the County of Alameda and the City of Oakland, and no fees, costs or charges, except those named in this Act and in the Acts regulating taxation in San Francisco, above referred to, shall be levied or collected upon the delinquent list. [See Statutes of California, 1862, page 509; 1866, page 520; also Chapter vii., Political Code, 1872.]