

and may examine any witnesses that they shall deem it necessary or advisable to call, and shall have authority to administer oaths to all persons testifying before them. Within twenty-one days after their appointment, unless further time be granted by the Council, they shall make a report to the said Council of the assessments and awards so made by them, with the names and amounts of the persons damaged or benefited as aforesaid.

SEC. 5. Upon receiving such report, said Council may, if in their judgment the said report is legal, and the said assessment therein contained is in accordance with law, by ordinance levy a tax\* upon the several parcels of property reported as benefited by said improvement, for the amounts severally charged against each in said report, which tax shall be a lien upon the several parcels of property severally, and shall not be removed until said tax is paid. Immediately upon levying such tax the City Marshal shall serve a notice in writing upon each owner of the land so taxed, or his lawful agent; or in case such owner or agent cannot be found, to post such notice in a conspicuous place upon the land and premises so taxed, which notice shall contain the name of the owner, (if known) a brief description of the lands taxed and the amount of tax levied, and that the payment of the said tax is demanded by the City Treasurer of the City of Oakland within ten days from the service of such notice. At the expiration of ten days from the time of service on each of said persons and property so taxed as aforesaid, the said Council shall issue to the City Marshal a warrant to be signed by their President and Clerk, under the seal of the City, commanding him to levy and collect all of the said tax that shall be then unpaid, with his fees for collection from the property upon which the same is a lien as aforesaid, and shall thereupon deliver the same to said Marshal. (*Amendment, January 16, 1872.*)

SEC. 6. Upon receiving said warrant, said Marshal shall proceed to collect so much of said tax as is unpaid, by levy upon and sale of the several portions of property upon which the said unpaid tax is a lien, in the same manner and with the same authority as on sales on execution by Sheriffs, and shall return said warrant, with his doings thereon, within thirty days after the receipt there-

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\$10,000. The last Commission adopted the method of taking each piece of property separately, and if the damage exceeded the benefits, allowed the difference; and this method was adjudged to be erroneous by the Supreme Court.—  
COMPILER.

\* At the September (1871) term of the County Court of Alameda Co., Judge Nye rendered a decision in the matter of the application of Geo. C. Potter, to compel the City Council to pass an ordinance levying a tax for the purpose of widening Broadway, as recommended by Commissioners duly appointed under the law. The Court held that the acts of the Council, after the appointment of Commissioners, were ministerial, and that the parties to whom damages might be awarded could compel the Council by *mandamus* to pass an ordinance levying the tax recommended. A writ was accordingly issued and served, but from other reasons, the parties in interest did not insist upon its enforcement.—COMPILER.