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mental iii., sec. 2.] Such ordinance shall designate the number of cents which shall, on each one hundred dollars of taxable property, real and personal, and improvements, be levied. The City Council shall, prior to the first Monday of March, of each year, furnish, or cause to be prepared, suitable and well bound books for the use of the Assessor, in which he shall enter his tax list or assessment roll, as hereinafter set forth.

SEC. 7. Every tax levied under the provisions or authority of any ordinance passed in pursuance of this Act, is hereby made a lien upon the property assessed, which lien shall attach on the first Monday of March in each year, and shall not be satisfied or removed until the taxes are all paid or the property has absolutely vested in a purchaser, under a sale of taxes.

SEC. 8. Every ordinance passed by the City Council shall be presented to the Mayor for his approval; if he approve, he shall sign it; if not, he shall return it within five days thereafter, or, if the City Council be not then in session, at its next meeting, when said City Council shall reconsider said ordinance, and, if approved by two thirds of all the members elected to such Board, it shall take effect and stand as an ordinance of the city.

DUTIES OF THE ASSESSOR.

SEC. 9. It shall be the duty of the Assessor, before entering upon the duties of his office, and within ten days from the time he has received his certificate of election, to qualify, and also to file his official bond, payable to the city, with two or more sufficient securities, in such sum as the City Council shall determine, for the faithful discharge of his official duties. If the Assessor shall neglect to assess any property liable to be taxed, or shall fail to perform his duties in the manner, time, and form prescribed in this charter, he shall be liable on his official bond, for all the damages and losses the city, or any person, may sustain by reason of said neglect.

SEC. 10. The Assessor shall have power to administer oaths or affirmations, contemplated by law, in the discharge of his official duties.

SEC. 11. Between the first Monday in March and the first Monday in August, in each year, he shall ascertain, by diligent inquiry and examination, all property within the corporate limits of said city, real or personal, subject to taxation, and also the names of all persons, corporations, associations, companies, or firms, owning, claiming, or having the possession or control thereof; and he shall determine the cash value of all such property, and shall list and assess the same to the person, firm, corporation, association, or company, owning or having the possession, charge, or control thereof: *provided*, that real property shall be assessed to the person, firm, corporation, association, or company owning, or having possession, charge, or control thereof, and to all owners and claimants, known and unknown: *and provided further*, that where the owner is unknown to the Assessor, it shall be assessed to unknown owners. For the purpose of enabling the Assessor to make such assessment, he shall demand from each person and firm, and from the President, Cashier, Treasurer, or Managing Agent of each corporation, association, or company, within the city, a statement under oath, or affirmation, of all the real estate and personal property within the city limits, owned or claimed by, or in the possession or control of such person, firm, or corporation, association, or company. If any person, officer, or agent, shall neglect or refuse, on the demand of the Assessor, to give, under oath or affirmation, the statement required by this section, the Assessor shall make an estimate of the value of the taxable property which such person, officer, or agent neglected or refused to render under oath or affirmation, and the value so fixed by the Assessor shall not be reduced by the Board of Equalization.