

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 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 conspic-

TUBBS' HOTEL, East Oakland. Forty-five minutes to San Francisco.