

uous places in the city, that the city taxes are due and payable, and 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.

\* \* \* \* \*

[Sections 26 to 28, inclusive, are superseded by the following]: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 Collectors of the City of Oakland, and of the County of Alameda shall, at the close of their official business for the day, 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 of said city, respectively.—[*Amendment, January 26, 1872.*] It shall be the duty of the Controller of the 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 tax payer; 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

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