

Street; for paving and curbing Powell Street, from Union Street to Filbert Street; for paving the crossing of Powell and Union Streets, and laying sidewalks thereon; for paving, sewerage, and curbing, Union Street, in front of Washington Square; said work done and to be done, on the property of, and assessed to, the city and county of San Francisco, as per contracts made for street repairs under and by virtue of orders passed by said Board of Supervisors.

Seventeenth. Also to allow and order paid out of the General Fund, to John Wilson and Son, such sums as may, by said Board of Supervisors, be found to be just and equitably due them for materials furnished for the use of the Fire Department of the said city and county of San Francisco during the year A. D. one thousand eight hundred and fifty-five, not to exceed the sum of two hundred and seventy-two dollars. Also to allow and order paid out of the General Fund, such sums as are now due, or may become due, to the physicians of the City and County Hospital.

The omitted subdivisions of this Act authorize the payment of certain claims.

ARTICLE VI.

FINANCE AND REVENUE.*

SEC. 75. All fines, penalties and forfeitures, imposed for offenses committed within the said city and county, shall be received by the Clerk or Magistrate of the respective court and paid into the treasury thereof, as a part of the Police Fund; forty per cent. of all poll-taxes collected in said city and county, or any other proportion of such poll-taxes which may be hereafter assigned to said city and county, by law, shall also be paid and received into the treasury thereof, as a part of the Police Fund. All demands payable out of said fund, may, in case there be not sufficient money in the treasury arising from the sources specified in this section, be paid out of the General Fund of said city and county.

SEC. 76. The School Fund of said city and county, shall consist of all moneys received from the State School Fund; all moneys arising from taxes upon property which shall be levied each year for that use, by the Board of Supervisors, and which shall in no case exceed the rate of thirty-five cents on each hundred dollars' valuation of all property, real and personal, liable to be assessed. The General Fund consists of all moneys in the treasury not designated and set apart by law to a specified use, and of the overplus of any Special Fund remaining after the satisfaction of all demands upon it. The Surplus Fund consists of any moneys belonging to the General Fund remaining in the treasury after the satisfaction of all demands due and payable, which are specified in the first fourteen subdivisions in section ninety-five. The fiscal year shall be the same as that of the State.

SEC. 77. All taxes assessed upon real and personal property, in said city and county, shall be payable and be paid directly to the Treasurer thereof; and in default of such payment before the time when the Tax Collector may be authorized by law to seize and sell the property therefor, the said Tax Collector shall proceed to collect said taxes, together with his legal fees, by seizure and sale of the property liable, in the mode prescribed by law for the collection of such State and County taxes. The taxes due, however, may be paid to the said Treasurer at any time before the property is sold, and on production to the Tax Collector of the proper receipt, and payment of his legal fees for services rendered up to that time, such property shall be discharged.

SEC. 78. The Tax Collector, upon the final settlement to be made by him as such Tax Collector, according to the requirements of the law, shall be charged with, and shall pay into the hands of the Treasurer, the full amount of all taxes by him collected and not previously paid over, without any deduction of commissions, fees or otherwise; he shall also be charged with and be deemed debtor to the treasury for the full amount of all taxes due upon the delinquent list delivered to him for collection,

* The Public Revenue Act with its various amendments relative to San Francisco, should also be referred to.