

it shall be to add up the columns of valuation, and enter the total valuation of property on the roll, and on or before the first Monday in July, he shall deliver to the Tax Collector a true copy of the corrected roll, to be styled a "Duplicate Assessment List of Personal Property," with State, city and county, and other taxes, and totals of taxes, to each person, firm, corporation, and association, carried out in separate money columns, which said duplicate assessment list shall be duly certified by said Auditor.

SEC. 3. The personal property assessment list referred to in section one of this act, and the copy thereof named in section two of this act, shall be made in the form, and bound in the manner, now provided by law.

SEC. 4. Upon receiving the tax list of personal property from the Auditor, the Tax Collector shall immediately give notice, by publication in three daily newspapers published in the county, that the taxes on personal property are due and payable, and such notice shall be continued until the first Monday of August next succeeding; he shall also cause a notice to the like effect to be addressed to each person, firm, corporation, or association, named in said list, and shall deposit the same in the post office in said city, for delivery, the names of the persons, firms, corporations, or associations, alone to be considered a full address for the purposes of this act.

SEC. 5. All taxes on personal property remaining due and unpaid on the first Monday of August in each year, shall then become delinquent, and the Tax Collector shall, at the close of his official business for that day, enter upon the personal property tax list, a statement that he has made a levy upon all the property assessed in said list, upon which the taxes have not been paid, and thereafter he shall charge two and one half per cent. on the amount of such delinquent taxes, and on the first Monday in September then next following, he shall charge two and one half per cent. additional on all such delinquent taxes on personal property then remaining due and unpaid. The taxes on special assessments of personal property, provided for in section one of this act, shall become delinquent, and be subject to the additional charges abovenamed, and the property assessed to be levied upon in the form and manner hereinbefore described, at the expiration of thirty days after notice to the persons, firms, corporations, or associations, assessed, that such tax is due and payable. The additional charges on delinquent taxes provided for in this section shall be paid into the County Treasury, for the use of the city and county; *provided*, that the delinquent taxes on personal property shall not be chargeable in addition to the per centage above imposed, with the five per cent. now imposed by law in section thirteen of said act of April twenty-ninth, eighteen hundred and fifty-seven.

SEC. 6. At any time after the first Monday in August of each year, the Tax Collector is authorized and required, in person or by deputy, to seize and take possession of any personal property on which the assessed taxes have not been paid, or any personal property belonging to any person, firm, corporation, or association, delinquent for taxes on personal property, and to sell, at public auction, sufficient thereof to satisfy the taxes due, and the costs of seizure and sale, upon giving notice of the time and place of sale, by publication once in any newspaper published in the county; said time and place of sale shall be such as the Tax Collector may select, and he shall be authorized to employ an Auctioneer to conduct said sales, all expenses being chargeable to the party or parties delinquent.

SEC. 7. In seizing and selling property, in accordance with section six of this act, the Tax Collector shall be governed by his judgment as to the quantity necessary to satisfy the taxes due, and costs, and should the quantity taken by him prove more than necessary for the purpose named, the portion remaining unsold may be left at the place of sale, at the risk of and subject to the order of the person or persons delinquent, and all proceeds of sales, over and above the amount due for taxes and costs, shall be returned by the Tax Collector to the person or persons on whose account the sale was made; and in case said person or persons cannot be found, or shall decline to receive said balance, then the Tax Collector shall deposit