

## 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.

To transfer, by order, from the General Fund to the School Fund of said city and county, sixty thousand dollars; *provided*, the Board of Education of said city and county shall first notify said Board of Supervisors, by resolution, that the amount of taxation for the fiscal year eighteen hundred and sixty-three-four, for school purposes, shall not exceed twenty cents on each one hundred dollars of the assessed value of property.—[Act April 4, 1863, Sec. 1, Sub. 29.]

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, unless it be made to appear that it was out of his power to collect the same by levy and sale of any property liable to be seized and sold therefor; if the impossibility to collect any portion of such delinquent taxes have resulted from an irregularity or defect in the assessment, then the Assessor, whose duty it was to make the assessment, shall be liable and be deemed debtor to the treasury for the amount remaining uncollected for that cause.

SEC. 79. The Treasurer of said city and county shall receive and safely keep in a secure fire-proof vault, to be prepared for the purpose, all moneys belonging to, or which shall be paid into the treasury, and shall not loan, use, or deposit the same, or any part thereof, with any banker or other person, nor pay out any part of said moneys, except upon demands authorized by this Act, and after they have been duly audited; he shall keep the key of said vault and not suffer the same to be opened except in his presence. At the closing up of the same, each day, he shall take an account and enter in the proper book, the exact amount of money on hand, and at the end of every month shall make and publish a statement of all receipts into, and payments from, the treasury, and on what account. If he violate any of the provisions of this section, he shall be considered a defaulter, and shall be deemed guilty of a misdemeanor in office, and be liable to removal, and shall be proceeded against accordingly; if he loan or deposit said moneys, or any part thereof, contrary to the provisions of this section, or apply the same to his own use or to the use of any other person, in any manner, whatsoever, or suffer the same to go out of his personal custody, except in payment of audited demands upon the treasury, he shall be deemed guilty of felony, and on conviction thereof, shall suffer imprisonment in the State Prison for a period not less than three or more than ten years.

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