

in which such expenditures have been ordered, or the contracts therefor entered into, and cannot be carried forward and paid out of any revenues accruing and receivable into the treasury for any subsequent year; nor shall any demand for, or arising out of, any such expenditure, contract or consideration, be deemed to be a legal nor equitable claim or liability against the said city and county, or the treasury thereof, or the taxable property or tax payers, otherwise than as in this section provided; and no demand preferred against the said city and county, or the treasury thereof, which is not legally obligatory under the provisions of this Act, can be recognized, assumed, or legalized, so as to give it any validity, or authorize the payment thereof.

SEC. 99. [Repeals former Acts, and provides that all laws and parts of laws defining the powers and duties of Supervisors or Boards of Supervisors, are declared inapplicable to the said City and County of San Francisco, except such as are expressly referred to in, and made applicable thereto by the provisions of this Act; also, all laws and parts of laws, as far as they conflict with the provisions of this Act. The schedule to the Act provides for the organization of San Mateo County, and is therefore omitted.]

SUPPLEMENTAL XVIII.—*An Act to provide for the Collection of the Taxes on Personal Property in the City and County of San Francisco.*—Approved May 9, 1862.

SECTION 1. On or before the first Monday in June, in each year, the Assessor of the City and County of San Francisco shall deliver to the Clerk of the Board of Supervisors of said city and county, a list containing the names of all persons, firms, corporations, and associations, who have given in a sworn statement, or whose personal property has been finally assessed, as provided for in section three of An Act to provide Revenue for the Support of the Government of this State, approved April twenty-ninth, eighteen hundred and fifty-seven, and the Acts amendatory thereof and supplementary thereto, and the amount of the tax on personal property assessed to each of said persons, firms, corporations, and associations. Said list shall be certified by the Assessor; *provided*, however, that the Assessor may, at any time prior to the last Saturday in October, in each year, specially assess any property which shall not be on the regular list, as provided in section eleven of said Act, approved April twenty ninth, eighteen hundred and fifty-seven. As soon as the Clerk of the Board of Supervisors shall receive said list, he shall give notice of the fact, specifying therein the time of the meeting of the Board of Equalization, for the correction of errors in the assessment of personal property, as provided in section two of this Act, by publication in one or more daily newspapers published in said city, and he shall keep said list open in his office, for public inspection.

SEC. 2. The Board of Equalization of said city and county, as constituted by section eight of An Act to provide Revenue for the support of the Government of this State, approved April twenty-ninth, eighteen hundred and fifty-seven, shall meet on the first Monday in June, in each year, for the correction of errors in the assessment of personal property, and shall continue in session, from time to time, until such errors brought to their notice shall be corrected; *provided*, however, that they shall not sit after the third Monday in June. Said Board shall have power to determine such complaints only as shall be made to them upon sworn statements in writing in regard to the assessed value of any property, and may change and correct any such valuation, either by adding thereto, or deducting therefrom, if the sum fixed in the assessment roll is proven to be too small or too great. During the session of the Board, the Assessor may be present, and shall have liberty to make any statement touching questions before the Board. During the session, or as soon as possible after the adjournment of the Board, the Clerk shall enter upon said assessment roll all the changes and corrections made by the Board, and thereupon deliver the assessment roll, so corrected, to the Auditor of said city and county, whose duty it shall be to add up the columns of valuation, 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 the total 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.—[Amendment, February 27, 1864.]

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