

other material for the construction or repair of bridges or culverts, and to hire, at just and reasonable rates, all necessary labor, tools, or implements, for widening, straightening, grading or otherwise improving such roads and highways. Each Roadmaster shall receive a reasonable compensation, to be paid out of the General Fund, not to exceed five dollars per day for each day's service rendered in the discharge of the duties of his office; *provided*, that no Roadmaster shall be entitled to receive more than three hundred dollars for all services he may render as such officer, in any one fiscal year.

SUPPLEMENTAL XVII.—*Act concerning Roads, etc.*—Approved April 16, 1859.

SECTION 1. The provisions of an Act entitled "An Act concerning Road and Highway approved April twenty-eighth, one thousand eight hundred and fifty-five, and the provisions of an Act entitled "An Act to amend an Act entitled An Act concerning Roads and Highway passed April twenty-eighth, one thousand eight hundred and fifty-five, approved April nineteen, one thousand eight hundred and fifty-six, are hereby declared to be applicable to the City and County of San Francisco, and all roads and highways in that portion of said city and county that was not included in the City of San Francisco as the boundaries of the same, established by an Act entitled "An Act to Reincorporate the City of San Francisco," passed April fifteen, one thousand eight hundred and fifty-one, shall be laid out, opened, constructed, and repaired, aforesaid in the said Acts; *provided*, that all streets within the said former City of San Francisco, as the boundaries thereof, were established by an Act entitled "An Act to Reincorporate the City of San Francisco," passed April fifteenth, one thousand eight hundred and fifty-one, shall be, and they are hereby, excepted from the operations of this Act.

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 tax 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 surplus 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, 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

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