

taxes become due on said certain piece or parcel of real estate, for the next succeeding fiscal year, be added to such taxes for [the] next succeeding fiscal year, and become in every respect, for all the purposes of collection, a portion, part and parcel thereof, but, when collected, shall be entered and credited in a proper manner in the proper books of the fiscal year in which the same first became due, and to the credit of the person and property assessed.

SEC. 10. The tax sale, for non-payment of taxes on real estate in said city and county, shall, in each year, be holden either in or in front of the Tax Collector's office, in said city and county, but, during the progress of such sale, may be adjourned from one to the other such place, whenever in the judgment of the Tax Collector circumstances may render necessary such an adjournment.

SEC. 11. The delinquent tax list, which the Tax Collector is by law required to cause to be published on or before the fourth Monday in November, in each year, shall be published in such daily newspaper, (or supplement thereto) published in said city and county, and in such form, in conformity to law, as the Mayor, Auditor and Tax Collector, or a majority of them, may order; the order thereof to be filed in the office of the Clerk of the Board of Supervisors in said city and county.

SEC. 12. The Tax Collector shall not be required to regard any instructions given him as to what portion of any certain piece or parcel of real estate described in the delinquent list, he shall sell for non-payment of taxes, unless such instruction is accompanied by an affidavit that the person giving and signing such instruction is the owner or owner [s] in possession of such piece or parcel of land as assessed, or of the portion thereof embraced in such instructions, and unless such instructions and affidavits are filed in the office of the said Tax Collector prior to the day first set and advertised for the commencement of the tax sale for the then current fiscal year.

SEC. 13. The Tax Collector may require from each bidder at the tax sale such deposit as he may deem a sufficient earnest and guarantee of the good faith of the bidder, which deposit he may, at his option, return to such bidder, or pay into the Special Fee Fund of said city and county, in the event of such bidder becoming the purchaser, and failing to pay the balance due in conformity to the provisions of law, or failing to pay the full amount of such purchase, in accordance with the provisions of law.

SEC. 14. In the event of the sale for non-payment of taxes, of any piece or parcel of real estate, through error, accident or misapprehension, on which the taxes for the then fiscal year had been paid, or which by law was exempt from taxation, the Tax Collector shall place on special deposit with the Treasurer, subject to the order of the purchaser, the amount paid therefor by such purchaser, and shall file with the Auditor an affidavit signed by himself, setting forth the facts and the reasons for such special deposit, and shall serve upon the purchaser aforesaid a notice of such deposit, if conveniently found, otherwise he shall deposit such notice in the post office in said city and county. He shall also cause to be noted properly in the books of description in his office, and the office of the County Recorder, a condensed statement of the facts in relation to such proceedings and deposit, which shall be legal notice thereof.

SEC. 15. This Act shall take effect from and after its passage; but shall in no wise apply to or affect that class of personal property taxes known as mortgage taxes, and shall apply to the City and County of San Francisco only.

SUPPLEMENTAL XXI.—*An Act to provide for the Registration of the Citizens of this State.*—Approved March 19, 1866.

The following is a condensation of the provisions of the Registry Law (see Statutes of California 1865-66, page 288) so far as they relate to the qualifications of voters, and the mode and manner of preparing the poll lists or voting rolls.*

1. No one can exercise the right of suffrage in California unless his constitutional qualifications are established by his name being on the GREAT REGISTER, which is a book kept in the office of each County Clerk throughout the State, wherein is to be entered, upon due proof, the name of every citizen who is by the Constitution invested with the elective franchise. *A single exception is allowed in favor of those becoming of age within thirty-five days next preceding the election at which they may offer to vote.*

2. No one can vote at any election appointed or authorized by law, unless his name be enrolled on the POLL List of the election district where he resides, which list is to be made out previous to the election.

3. Every one must have his name on the poll list 30 days before the election, or if he applies to be enrolled afterward he must show a satisfactory reason for the delay.

4. No one can vote for *any officer*, either general or local, except in the particular election district where he resides, nor there, unless he has resided there for thirty days next before the election.

* We are indebted to the courtesy of Hon. Horace Hawes for the condensation referred to.—[COMPILER.]