

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 above named, 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 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 the amount with the County Treasurer, subject to the order of said person or persons; and if the same be not demanded within six months from the date of deposit, then the Treasurer shall pay the same into the County Treasury. And when no sufficient visible property can be found to pay said taxes or costs, or when the Tax Collector is in doubt whether said visible property is owned by the party taxed, or whether he has a legal right to seize the same, or when the property of an incorporated company shall be assessed, and the owner or owners of such personal property, seizable under section six of said Act of May ninth, eighteen hundred and sixty-two, or such incorporated companies do not pay said taxes on or before the first Monday in August of each year, it shall be the duty of the Tax Collector to commence an action against the owner or owners of such personal property, or against the person or persons taxed, or such incorporated company or companies, in the name of the People of the State of California, in any Court in said city and county of competent jurisdiction, for the amount of taxes against said personal property, or said persons, or said companies. And it is hereby made the duty of the District Attorney of said city and county to prosecute said action whenever required by the Tax Collector aforesaid; and if judgment shall be obtained against the defendants in said action, ten per cent. over and above the amount due shall be taxed and added to the costs against the defendants, for Attorney's fees, and all other costs of prosecution; said ten per cent. to be paid into the Urgent Necessity Fund of said city and county.—[Amendment April 4, 1864.]

SEC. 8. For seizing or selling personal property, as provided in this Act, the Tax Collector shall be entitled to charge and retain in each case, the sum of three dollars, and the same mileage that a Sheriff would be entitled to receive for traveling to the place to make a levy, the same to be added to the costs, and to be recovered from the delinquent party.

SEC. 9. The bill of sale of the Tax Collector shall vest full title to the property sold in the purchaser.

SUPPLEMENTAL XX.—*An Act to facilitate the Collection of Delinquent Taxes in the City and County of San Francisco.*—Act March 31, 1866.

SECTION 1. On the Saturday next preceding the second Monday in September of each year,