

other cases; but each party may pay to the Treasurer the amount of the judgment against him, and the Treasurer's receipt being produced to the County Court, satisfaction of the judgment shall be entered by the Clerk. The Clerk shall not charge any fees for the proceedings unless execution issue, in which case he shall be authorized to charge five dollars for each execution, to be collected by the Sheriff on the execution.

Unclaimed Property.—To provide for the safe keeping and disposition of all lost, stolen, or unclaimed property of every kind which may be in the possession or under the control of the Chief of Police of said city and county, or which may hereafter come into the possession of the Police of said city and county.—[Act April 25, 1863, Sec. 1, Sub. 10.]

Urgent Necessities.—To expend and order paid out of the General Fund, not to exceed two thousand dollars per month, for objects of urgent necessity.—[Act April 26, 1862, Sec. 1, Sub. 10.]

Vehicles.—To provide for the summary removal and disposition of any or all vehicles found during certain hours of the day and night, to be designated by said Board, in the streets, highways, and public squares of said city and county, or such of them as said Board may designate; and, in addition to all other remedies, to provide, by regulation, for the sale or other disposition of said vehicles so found in said streets, highways, or public squares, as aforesaid.—[Act April 25, 1863, Sec. 1, Sub. 5.]

Yerba Buena Cemetery.—To remove the remains of the dead from the Yerba Buena Cemetery to some other burial ground, and to dedicate the land now known as the Yerba Buena Cemetery for such purpose of a public nature as they may deem proper, and to allow and order paid out of the General Fund, a sum not to exceed ten thousand dollars.—[Act April 27, 1860, Sec. 1, Sub. 14.]

For inclosing with wood and removing the remains of the dead in Yerba Buena Square, ten thousand dollars, in addition to former appropriations.—[Act March 14, 1868.]

Yerba Buena Park.—To allow and order paid out of the General Fund, for grading, improving, and erecting a monument in Yerba Buena Park, a sum not to exceed ten thousand dollars, in addition to the amount now allowed by law for that purpose.—[Act April 4, 1864, Sub. 1.]

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.

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

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