

and his or their personal property shall become liable and responsible for the amount so due, the same and equally as if the said person, party, firm, corporation, or association, had originally, and in the first instance, owed and been responsible for such poll tax or poll taxes: *provided*, that such liability shall not exceed the amount due and owing from such person, party, firm, or corporation, to such certain person mentioned in said notice: and *provided*, also, that such person, party, or firm, corporation, or association, shall not be compelled to pay such poll tax or poll taxes, until the expiration of five days after the date of service of such notice, inclusive of the day of service: and, *provided*, further, the names of a portion of all such certain persons, so owing poll taxes, and in one and the same employ, may be mentioned in one and the same notice.

SEC. 8. The interest of any person, a non-resident of this State, in any vessel registered in this State, whether such vessel be engaged in inland, foreign, or coastwise voyages and trade or be unemployed, shall be liable to seizure and sale for non-payment of taxes on such interest, the same as if such interest was the property of a resident of this State.

SEC. 9. Whenever, through error or design, any person shall have paid to the Tax Collector a less sum of money than was justly due on any certain piece or parcel of real estate, in said city and county, as shown by the assessment roll, and shall have received therefor the Tax Collector's receipt, the sum so paid being mentioned in such receipt, and such receipt purporting to be in full satisfaction of all the taxes due on such certain piece or parcel of real estate, while the assessment roll shows a greater amount than that mentioned in such receipt to have been due, then and in such case, the Tax Collector may enter upon the said assessment roll, opposite the description of such certain piece or parcel of real estate, and to the credit of the person and property assessed, the amount or sum so paid and mentioned in such receipt, in which case he shall deposit in the postoffice in said city and county a notice of such short payment and credit; also of the amount of balance due; such notice to be addressed to the person or persons assessed, or to the person who so paid such less sum, and shall enter upon the assessment roll the date of such notice being so deposited in such postoffice. The balance remaining due shall, if unpaid at the time the 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 of 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 descrip-