

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 percentage 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 shall 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 XVIII.—*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, the Tax Collector of said city and county shall have completed a list of the names, alphabetically arranged, of all persons, firms, corporations, and associations, who have not paid the taxes for the current fiscal year, on the personal property assessed to them, giving the name of each person, firm, corporation, or association, so delinquent for and owing such taxes, and giving, opposite each name, the gross amount due for such taxes and costs, inclusive of twenty-five cents in each such case, which shall be charged and collected for the purpose of defraying the expenses of publication of said list. The said publication of said list shall be made by not less than one insertion, one time per week, for three successive weeks, in such daily newspaper, or a supplement thereto, published in said city and county, and in such form as the Mayor, Auditor, and Tax Collector, or a majority of them, may order, such order to be filed in the office of the Clerk of the Board of Supervisors; the first insertion herein provided for, to be on or before the third Monday in said September. The said Tax Collector shall pay into the Special Fee Fund of

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