

said city and county each and every such sum of twenty-five cents, herein provided to be charged and collected, and the Board of Supervisors are hereby empowered to authorize payment, out of said fund, of the necessary expenses of such publication.

SEC. 2. On and after the first Monday in January, in each year, the Tax Collector shall charge, on all taxes on personal property, then and for the then current fiscal year, remaining unpaid, five per cent thereof, which shall be in addition to all other costs and charges, now by law imposed in such cases. The Tax Collector shall pay into the Special Fee Fund of said city and county all sums of money so collected by him as such five per cent.

SEC. 3. The Sheriff and each Constable in said city and county is hereby prohibited from releasing from levy and attachment any personal property on which any taxes are due and payable to the State, and said city and county, or on which any such taxes, by course of law, have become a lien; also, from paying over to any creditor or other person the proceeds of sale, or any portion thereof, of any such personal property, on which any such taxes are so due, or have become a lien.

SEC. 4. The Treasurer of said city and county is hereby required to retain from any amount of money, due and payable from said city and county, to any person or persons owing and liable for any personal property or poll tax to the State and said city and county, or either, and to pay over to the Tax Collector such sum or amount as is due for such tax and costs: *provided*, the said Treasurer shall have been first served by the Tax Collector with a notice that such a tax is due, the amount thereof and costs, being mentioned in such notice. An assignment of any demand on the treasury shall in no wise defeat the object of this section.

SEC. 5. No order or decree for the distribution of any property of any decedent, shall be made by the Probate Judge, until the administrator or administrators, executor or executors, executrix or executrices, (as the case may be) shall have filed in the Probate Court, his or her or their good and sufficient affidavit, that all personal property taxes due the State and said city and county, that have attached to or accrued against the estate of such decedents, have been fully paid.

SEC. 6. The District Attorney shall pay into the Special Fee Fund of said city and county, all sums of money collected by him by law, as District Attorney's fees, in suits for the collection of delinquent personal property taxes, and the Board of Supervisors are hereby empowered to authorize, by resolution, to be paid out of the said fund such amount or amounts as they may deem necessary and proper, for the payment of such professional aid to [the] District Attorney, as he may need and employ, in such suits for the collection of delinquent personal property taxes; *provided*, such amount or amounts, so authorized, shall not exceed the sums of money so collected as District Attorney's fees, and paid into said fund by the said District Attorney.

SEC. 7. Whenever any person, party, firm, corporation, or association, shall have been served by the Tax Collector, or by a Deputy Poll Tax Collector, with a notice, written or printed, or both, that a certain person in his or their employ, and in such notice mentioned, has refused or neglected to pay a poll tax or poll taxes, then due and payable, the amount so due and payable being mentioned in such notice, then and immediately such person, party, firm, or corporation, and his or their personal property shall become liable and responsible for the amount so due, the same and equally as 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 post-office 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 as-