

essed, 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 post-office. 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 description in his office, and in the office of the County Recorder, a condensed statement of the facts in relation to such proceedings and deposit, which shall be legal notice thereof.

SUPPLEMENTAL XIX.—*An Act to organize and regulate the Justice's Court, in the City and County of San Francisco.*—Approved March 26, 1866.

SECTION 1. There shall be in and for the City and County of San Francisco one Justice's Court, which shall have the powers and jurisdiction now prescribed and conferred by law upon Justices of the Peace and Justices' Courts in said city and county. All actions, suits, and proceedings, whereof Justices of the Peace and Justices' Courts in said city and county have jurisdiction, shall be commenced, entitled, and prosecuted in said Court. The said Court shall be always open, non-judicial days excepted, and causes therein may be tried before the presiding Justice, before any one of the Justices, before whom the original process may be made returnable or to whom the cause may be assigned or transferred for trial, or before any three Justices of the Peace constituting the Court in bank as hereinafter provided; but the Court in bank shall have exclusive power to hear and determine all applications for new trial. For the organization of said Court, Justices of the Peace and Justices' Clerk shall be elected or appointed as hereinafter provided, and the Sheriff of the City and County of San Francisco, ex officio, shall be an officer of said Court as hereinafter provided.—[Amendment, February 10, 1870.]

SEC. 2. There shall be for the City and County of San Francisco five Justices of the Peace to be elected by the city and county at large, at the time, in the manner, and for the term, as now prescribed by law for the election of such Justices.

SEC. 3. The Board of Supervisors shall annually appoint one of the Justices of the Peace to be Presiding Justice, who, as such, shall hold office for one year, and until his successor shall in the same manner be appointed; and any one of the other justices may attend, preside, and