

an appeal taken to the Board of Supervisors or Board of Education, from the order or decision made by any other officer or officers, such officer or officers shall furnish the Board with a statement of his or their reasons for the orders or decisions so appealed from; and the party appealing shall be heard briefly, but without the observance of any technical or other formalities not necessary, in the discretion of the Board, to a just decision, which shall, after ascertaining the true state of the case, to be given without delay.

SEC. 71. *First*—On the fourth Monday of June, annually, the Board of Supervisors must fix the rate of city and county taxes [Act March 18, 1874, *see* Supplemental XXXIII] required by law to be levied upon all property, not exempt from taxation, said amount to be such as the said Board may deem sufficient to provide for the payment of all demands upon the treasury thereof authorized by law to be paid out of the same: *provided*, that such taxation exclusive of the State tax, and any and all special taxes now or which hereafter may be authorized by law, shall not in the aggregate exceed the rate now allowed by said Act of which this is amendatory, to wit: two dollars and thirty-five cents upon each one hundred dollars' valuation of the property to be assessed; *provided further*, that the said Board of Supervisors shall, in making the said levy of said taxes, apportion and divide the taxes so levied and to be collected and applied to the several specific funds, known as the Corporation Debt Fund, General Fund, School Fund, Street Light Fund, and Street Department Fund, according to the estimate of said Board of the necessities of the said funds: *and provided further*, that the said Board shall authorize the disbursement of said money for the purposes hereinafter mentioned; and at the close of each fiscal year the said Board shall direct the Treasurer to transfer all surplus moneys of all funds, excepting the School Fund, after liquidating or providing for all outstanding demands upon said funds, to the General Fund; but no money shall be transferred from either of the said funds to another, nor used in paying any demand upon such other fund, until all the indebtedness arising in any fiscal year and payable out of said funds so raised for said fiscal year shall have been paid and discharged.

Second—The Corporation Debt Fund shall be applied to and used for the payment of demands authorized under the fourth, fifth, sixth, eighth, and tenth subdivisions of section ninety-five of the Act of which this is amendatory, and the several other Acts amendatory thereof, and of section seven of an Act entitled "An Act to provide for the Funding and Payment of the Outstanding Unfunded Claims against the City of San Francisco, and against the County of San Francisco, as they existed prior to the first day of July A.D. eighteen hundred and fifty-eight."

Third—The General Fund shall be applied and used for the payment of all sums authorized by law to be paid out of the General Fund, and not otherwise provided for in this Act.

Fourth—The School Fund shall be applied and used for the payment of all sums authorized by law to be paid out of the School Fund.

Fifth—The Street Light Fund shall be applied and used in payment for lighting the streets of the city, and for the repair of lamps and posts in pursuance of any existing or future contract of the said city and county.

Sixth—The Street Department Fund shall be applied and used for repairing, improving all streets, lanes, and the crossings thereof, which shall have been accepted by the said Board of Supervisors; for cleaning streets, lanes, crossings, and sewers; for all street work in front of or assessable upon property belonging to the said city and county, except school lots already payable out of [the] School Fund,* for all street work on the water front of said city and county, not by law assessable upon private property; for all work authorized by the said Board upon the recommendation of the Superintendent of Streets and Highways, as immediately essential for the safety of life, limb, or property, or necessary for public health, or which can not be by law assessed upon private property, and for such other objects relating to streets and highways, as shall be directed by law to be paid therefrom. All moneys received from licenses on vehicles, from the income from street railroads, from fines and penalties for violation of any law or ordinance regulating vehicles on the public streets, shall be paid into the Street Department Fund.—[Amendment March 26, 1866.]

SEC. 72. The said Board of Supervisors shall also constitute a Board of Equalization for said city and county, and as such shall have the powers conferred by the general laws regulating the assessment and collection of taxes, when not inconsistent with the provisions of this Act. Appointments of officers or public agents required by existing statutes, not repealed by this Act, to be made on the nomination of the Mayor and confirmation by the Common Council of the City of San Francisco, shall, after this Act takes effect, be made in like manner on the nomination of the President of the Board of Supervisors, and confirmation by said Board.

SEC. 73. It shall be the duty of the Auditor, the Superintendent of Common Schools, the Superintendent of Public Streets and Highways, Chief of Police and Chief Engineer of the Fire Department of said city and county, to report to the Board of Supervisors on the first Monday in February of each year, the condition of their respective departments, embracing all their operations and expenditures during the preceding year, and recommending such improve-

* Expense of improvements in front of school lots payable from same fund as other street work.—[Act March 30, 1868.]