

and county taxes for the current fiscal year, and the Auditor must, on or before the second Monday of July, prepare and deliver to the Tax Collector a copy of said Assessment Book, to be styled "Duplicate Assessment Book of Personal Property," in which shall be computed and entered in separate money columns the respective sums in dollars and cents, rejecting the fractions of a cent, to be paid as a tax on the property therein enumerated, and to which must be attached his affidavit, subscribed and sworn to as follows:

"I, ———, Auditor of the City and County of San Francisco, do swear that I received the Assessment Book of the personal property of the City and County of San Francisco, from the Clerk of the Board of Supervisors, with his affidavit thereto affixed, and that I have corrected it and made it conform to the requirements of the Board of Supervisors; that I have reckoned the respective sums due as taxes, and have added up the columns of valuations and taxes as required by law, and that the copy to which this affidavit is attached is a true, full, and correct copy thereof."

Said Duplicate Assessment Book must contain columns for entry as hereinafter provided for the State Tax upon the property therein assessed.

SEC. 5. The said Duplicate Assessment Book must thereupon be delivered to the Tax Collector, and all the acts required by the Political Code to be performed by the Auditor and Tax Collector in relation to the Duplicate Assessment Book and the taxes therein mentioned must be performed by said officers in relation to the Assessment Book herein provided, so far as the same can be made applicable.

SEC. 6. The Tax Collector, immediately upon receiving said assessment roll, must publish in one or more of the daily newspapers of said city and county that the taxes therein mentioned are due and payable at the office of the Tax Collector of said city and county, and will become delinquent on the first Monday of August, and that unless paid on or before the last mentioned date, five per cent. will be added to the amount thereof. The Tax Collector may at any time after said taxes become delinquent collect the same by seizure and sale of any personal property owned by the delinquent, and in proceedings for that purpose must be governed by sections from three thousand seven hundred and ninety-one to three thousand seven hundred and ninety-six, inclusive, of the Political Code.

SEC. 7. On the Wednesday following the fourth Monday of September, the Tax Collector must return the said Duplicate Assessment Roll to the Auditor, who must, at the time provided in the Political Code for computing and entering the State and County taxes, add to or deduct from the valuation of the property enumerated in said Assessment Book any per centum which may have been required by the State Board of Equalization, and compute the State taxes to be paid on said personal property, and enter the same with all delinquent taxes which may appear in said book in the proper columns. After completing such computations and entries, the Auditor must annex his affidavit to said book, stating that he has truly and correctly made all reductions and additions required by the State Board of Equalization, and computed, entered, and added all the State taxes and all the delinquent city and county taxes, and the per centum due on the property therein enumerated, and return the same to the Tax Collector at the time when the Duplicate Assessment Book of taxes upon real estate is required by law to be delivered.

SEC. 8. The Tax Collector must collect said State taxes and said delinquent city and county taxes and per centum, at the same time and in the same manner as he is by law required to collect other State and county taxes.

SEC. 9. The Assessor may at any time prior to the fourth Monday in October in each year specially assess any property which may have been omitted and which shall not be entered upon the regular assessment roll, and if he makes any such special assessment, he shall forthwith deliver a copy thereof to the Tax Collector, and the original to the Auditor, who shall charge the Tax Collector with the amount of taxes due thereon, and all such special assessments shall be as valid and shall have the same force and effect as regular assessments.

SEC. 10. All the provisions of the Political Code and other laws relating to State and county revenues, except where they are in conflict with, are made part of this Act.

SEC. 11. This Act shall take effect immediately.

SUPPLEMENTAL XXXIV.—*An Act to Provide Funds to be applied to Building a House of Correction in the City and County of San Francisco, and to authorize the Construction of such House of Correction.*
—Approved April 1, 1872.

SECTION 1. The Mayor, Auditor, and Treasurer of the City and County of San Francisco, by and with the consent of the Board of Supervisors of said city and county first obtained by ordinance, are hereby authorized and empowered to issue from time to time, as may be directed by the said Board of Supervisors and as may be necessary for the purposes herein named, bonds not exceeding in the aggregate the sum of one hundred and fifty thousand dollars.

SEC. 2. Said bonds shall be issued in such manner and at such times not inconsistent with the foregoing section, and made payable in the City and County of San Francisco, at the office of the Treasurer of said city and county, both principal and interest, at such times, not ex-