

required to make return thereof to the County Auditor, and shall at such time exhibit to the Auditor all unsold licenses in his hands and the Treasurer's receipt for all moneys paid into the treasury; and all licenses so signed by the License Collector or Deputy License Collector shall be as valid as if signed by the County Treasurer. All fees so paid to him shall be placed to the credit of the Special Fee Fund by the said Treasurer.

SEC. 4. It is hereby made the duty of the Mayor, the Auditor, and the Treasurer of said city and county, and they are hereby authorized and empowered to appoint, subject to confirmation by the Board of Supervisors of said city and county, one person as Collector of Licenses for the City and County of San Francisco, who shall receive a monthly salary of two hundred dollars, payable monthly; and the said Collector of Licenses is hereby authorized and empowered to appoint one Deputy Collector of Licenses, who shall be paid a monthly salary of one hundred and fifty dollars, payable monthly, and three Assistant Collectors of Licenses, who shall be paid each a monthly salary of one hundred and twenty-five dollars, payable monthly. Such License Collector and Deputies shall hold office during the pleasure of the Board of Supervisors. All salaries herein provided for shall be paid from the General Fund in the same manner as the salaries of other city and county officers are paid. The Assistant Collectors of Licenses and the Deputy Collector of Licenses shall, under the direction and instructions of the Collector of Licenses, observing the form and rules and regulations prescribed by said Collector and Board of Supervisors, make to the said Collector daily reports of duty performed and daily payments of money received for licenses and fees; and at the close of each month, and oftener when required by the Collector of Licenses, each shall make oath to the Auditor that he has so paid over to the Collector of Licenses all such moneys, and a failure so to do shall be a cause for removal from office.

SEC. 5. The Police Commissioners of the City and County of San Francisco are hereby authorized and empowered to revoke any licenses provided to be collected under the provisions of this Act upon the conviction in the Police Judge's Court of any person of disorderly or improper conduct, or any offense upon the premises of any person holding a license, or upon the conviction of the person holding said license of any offense which in the judgment of said Commissioners ought to disqualify such person from holding such license.

SEC. 6. It shall be the duty of the County Treasurer to deliver to the Collector of Licenses, immediately upon this Act taking effect, all papers, books, materials, and other property appertaining and belonging to the License Department. And all Acts or parts of Acts requiring the County Treasurer to collect licenses in the City and County of San Francisco, and all other Acts or parts of Acts, so far as they conflict with this Act, are hereby repealed: *provided*, that nothing in this Act contained shall curtail the clerical force in the office of the Treasurer of the City and County of San Francisco during the term of office of the present incumbent.

SUPPLEMENTAL XXXIII.—*An Act in relation to the Assessment and Collection of Taxes upon Personal Property in the City and County of San Francisco.*—Approved March 18, 1874.

SECTION 1. The City and County of San Francisco is hereby exempted from the provisions of the Political Code relating to the assessment and equalization of personal property for taxation and the collection of taxes thereon, but only in so far as to give force and effect to the provisions of this Act hereinafter contained.

SEC. 2. The Assessor of said city and county must complete the assessment of personal property on or before the first Monday of June in each year, and enter the same in a separate assessment book, to be known as "The Assessment Book of Personal Property." As soon as completed the said assessment book must be delivered to the Clerk of the Board of Supervisors, who must immediately give notice thereof, and of the time the Board will meet to equalize said assessment, by publication in some daily newspaper printed in said city and county, and in the mean time until the Board meets to equalize said assessments the Assessment Book must remain in his office for the inspection of all persons interested.

SEC. 3. The Board of Supervisors shall meet on the second Monday in June and must examine and equalize said assessment in the same manner as required by the Political Code, and must complete the equalization of said assessment on or before the fourth Monday in June; and the Clerk of the Board must record in a book to be kept for that purpose, all changes, corrections, and orders made by the Board, and during its session must enter in said Assessment Book all changes and corrections made by the Board, and must deliver the same Assessment Book, so corrected, to the order of said city and county on the fourth Monday of June, with an affidavit in substance the same as that required by section three thousand six hundred and eighty-two of the Political Code.

SEC. 4. The Board of Supervisors must, on the fourth Monday of June, fix the rate of city 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

MORGAN & CO., 87 California Market, deals in all kinds of Fresh Oysters.