

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 percentum 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 percentum 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 percentum 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 the Building of 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 exceeding twenty years from the time of their issuance, as the Board of Supervisors may prescribe by ordinance. The interest on said bonds shall not exceed seven per cent per annum, and shall be paid semi-annually; and both principal and interest shall be payable in United States gold coin.

SEC. 3. The said bonds shall be signed by the Mayor, Auditor, and Treasurer of the City and County of San Francisco, and shall be known as the "House of Correction Fund Bonds of the City and County of San Francisco."

SEC. 4. Said bonds shall have coupons attached to them for the semi-annual interest which may accrue upon them, signed by the Auditor of said city and county; and the faith and credit of the said City and County of San Francisco are hereby pledged for the redemption of the same and for the payment of the principal and interest thereof.

SEC. 5. Whenever said bonds or any portion of them are issued, the Treasurer and Auditor of said city and county are hereby authorized and empowered to sell the same to the highest