

into the treasury thereof, as a part of the Police Fund; forty per cent of all poll taxes [amended; see Sec. 76] collected in said city and county, or any other portion of such poll taxes which may be hereafter assigned to said city and county by law, shall also be paid and received into the treasury thereof as a part of the Police Fund. All demands payable out of said fund may, in case there be not sufficient money in the treasury arising from the sources specified in this section, be paid out of the General Fund of said city and county.

SEC. 76. The School Fund of said city and county shall consist of all moneys received from the State School Fund; all moneys arising from taxes upon property which shall be levied each year for that use by the Board of Supervisors, and which shall in no case exceed the rate of thirty-five dollars for each pupil who shall have actually attended school during the preceding year [Act April 1, 1872]; also the proceeds of the poll tax.—[Political Code, Article III, Sec. 3861.] The General Fund consists of all moneys in the treasury not designated and set apart by law to a specified use, and of the overplus of any Special Fund remaining after the satisfaction of all demands upon it. The Surplus Fund consists of any moneys belonging to the General Fund remaining in the treasury after the satisfaction of all demands due and payable which are specified in the first fourteen subdivisions in section ninety-five. The fiscal year shall be the same as that of the State.

SEC. 77. All taxes assessed upon real or personal property in said city and county shall be payable and be paid directly to the Treasurer thereof [the Tax Collector is authorized to collect the taxes; see Political Code, Part III, Sec. 3732]; and in default of such payment before the time when the Tax Collector may be authorized by law to seize and sell the property therefor, the said Tax Collector shall proceed to collect said taxes, together with his legal fees, by seizure and sale of the property liable, in the mode prescribed by law for the collection of such State and county taxes.

SEC. 78. The Tax Collector, upon the final settlement to be made by him as such Tax Collector, according to the requirements of the law, shall be charged with and shall pay into the hands of the Treasurer, the full amount of all taxes by him collected and not previously paid over, without any deduction or commissions, fees, or otherwise; he shall also be charged with and be deemed debtor to the treasury for the full amount of all taxes due upon the delinquent list delivered to him for collection, unless it be made to appear that it was out of his power to collect the same by levy and sale of any property liable to be seized and sold therefor; if the impossibility to collect any portion of such delinquent taxes has resulted from an irregularity or defect in the assessments, then the Assessor, whose duty it was to make the assessment, shall be liable and be deemed debtor to the treasury for the amount remaining uncollected for that cause.

SEC. 79. The Treasurer of said city and county shall receive and safely keep in a secure fire-proof vault, to be prepared for the purpose, all moneys belonging to or which shall be paid into the treasury, and shall not loan, use, or deposit the same, or any part thereof, with any banker or other person, nor pay out any part of said moneys, except upon demands authorized by this Act and after they have been duly audited; he shall keep the key of said vault and not suffer the same to be opened except in his presence. At the closing up of the same each day, he shall take an account and enter in the proper book the exact amount of money on hand, and at the end of every month shall make and publish a statement of all receipts into, and payments from, the treasury, and on what account. If he violate any of the provisions of this section he shall be considered a defaulter, and shall be deemed guilty of a misdemeanor in office, and be liable to removal, and shall be proceeded against accordingly. If he loan or deposit said moneys, or any part thereof, contrary to the provisions of this section, or apply the same to his own use or to the use of any other person, in any manner whatsoever, or suffer the same to go out of his personal custody, except in payment of audited demands upon the treasury, he shall be deemed guilty of felony, and on conviction thereof, shall suffer imprisonment in the State Prison for a period of not less than three nor more than ten years.

SEC. 80. The Treasurer shall keep the moneys belonging to each fund separate and distinct, and shall, in no case, pay demands chargeable against one fund out of the moneys belonging to another, except as otherwise provided in this Act, without an express order of the Board of Supervisors, which can only be made at or after the third regular session, held during the fiscal year by a vote of two thirds. The said Treasurer shall give his personal attendance at his public office during the office hours fixed in this Act; and if he absent himself therefrom, except on account of sickness or urgent necessity, during such office hours, he shall lose his salary for the entire day on which he is absent.

SEC. 81. [Repealed; see Act of the Legislature, March 28, 1859.]

SEC. 82. No payment can be made from the treasury or out of the public funds of said city and county, unless the same be specifically authorized by this Act, nor unless the demand which is paid, be duly audited, as in this Act provided, and that must appear upon the face of it. No demand upon the treasury shall be allowed by the Auditor in favor of any person or officer in any manner indebted thereto, without first deducting the amount of such indebtedness, nor to any person or officer having the collection, custody, or disbursement of public funds, unless his account has been duly presented, passed, approved, and allowed, as required in this Act; nor in favor of any officer who shall have neglected to make his official returns or his reports, in writing, in the manner and at the time required by law, or by the regulations established by