

venty-seven, and biennially thereafter, not more than thirty days prior to the first Monday July of such biennial year, the Mayor, the Auditor, and the Treasurer of the said city and county, shall appoint, subject to the confirmation by the Board of Supervisors of said city and county, a suitable person as Collector of Licenses for the City and County of San Francisco, who shall hold office for the term of two years from and after the first Monday in July succeeding his appointment and confirmation, and until his successor shall in the same manner be appointed and confirmed and shall have qualified.

SEC. 4. In case of a vacancy occurring by death or otherwise, in the office of the Collector of Licenses of said city and county, holding his office under the provisions of the last preceding section, the same shall be filled, for the remainder of the unexpired term, by appointment of the Mayor, Treasurer, and Auditor, and confirmation of the Board of Supervisors of said city and county, and in case of the inability of said Collector of Licenses to act, his place shall in the same manner be temporarily filled until such disability is removed.

SEC. 5. All Acts and parts of Acts, so far as they are in conflict with this Act, are hereby repealed.

SEC. 6. This act shall take effect and be in force immediately.

SUPPLEMENTAL XXXVIII.—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 same 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 Clerk of the Board of Supervisors, with his affidavit thereto affixed, and that I have corrected 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 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 day, five per cent will be added to the amount thereof. The Tax Collector may at any time thereafter 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