

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 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 forth with 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 assessment 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 XXXIX.—*An Act to require the ex-Tax Collectors of San Francisco to pay into the Treasury certain Moneys retained by them.*—Approved February 16, 1876.

SECTION 1. The ex-Tax Collectors of the City and County of San Francisco, and each of them, shall, within sixty days after the passage of this Act, pay and deliver to the Treasurer of said city and county all moneys heretofore collected by them or either of them, or paid to them or either of them, as State or county taxes, or city and county taxes, or "outside land taxes," so called, whether paid to them or either of them under protest or otherwise; and the said Treasurer is hereby directed to receipt for the same. Upon such payment, the said ex-Tax Collectors, and each of them, and their sureties upon their and each of their official bonds, are hereby released and discharged of and from any and all liability for the amounts so paid.

SEC. 2. Any of said ex-Tax Collectors failing to comply with the provisions of Section 1 of this Act, or to make the payments as therein provided, shall be deemed guilty of a felony, and upon conviction thereof, shall be punished by imprisonment in the State Prison for a term of not less than one year, nor more than five years.

SEC. 3. If, in any of the actions now or hereafter pending against said ex-Tax Collectors or either of them, for the recovery of said moneys, judgment shall be finally rendered in favor of the plaintiffs therein, it shall be the duty of the Auditor of said city and county, upon presentation of a certified copy of such judgment, to draw his warrant in favor of such plaintiff upon the General Fund of said city and county, for the proportion due from said city and county of the amount of such judgment and costs, and the Treasurer of the said city and county shall pay the same; and, upon a like presentation of certified copy of such judgment the Comptroller of the State shall draw his warrant in favor of such plaintiff upon the General Fund of the State for the proportion due from the State of the amount of such judgment and costs, and the State Treasurer shall pay the same; *provided*, that the amount of money collected by said ex-Tax Collector shall have been paid and delivered to such Treasurer, as provided in Section 1 of this Act.

SEC. 4. This Act shall take effect immediately.

SUPPLEMENTAL XL.—*An Act to Establish and Maintain an Alms House and Hospital in the City and County of San Francisco.*—Approved March 10, 1866.

SECTION 1. The Board of Supervisors of the City and County of San Francisco are hereby authorized and empowered to establish and maintain an Alms House and Hospital, and for that purpose to set apart and appropriate land belonging to the said city and county, or to purchase land, not exceeding eighty acres, as said Board may deem necessary, in said city and county and erect thereon one or more buildings, suitable for alms house or hospital purposes, and they may from time to time add to and enlarge such buildings as necessity may require.

SEC. 2. For the purpose of procuring or purchasing and improving land, and erecting buildings thereon, as provided in the preceding section, said Supervisors are hereby authorized to appropriate and order paid so much as may be necessary of the appropriation now authorized by law to be expended for purchasing land, or erecting or enlarging buildings for hospital purposes, or for both; also, to expend, in addition thereto, a sum not to exceed twenty thousand dollars for furnishing the same.

SEC. 3. Said Board of Supervisors may, by ordinance, make such rules and regulations, as

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