the first Mondays of March and July in each year, ascertain the names of all persons taxable, and of all property in the city subject to taxation, and must assess such property to the persons by whom it was owned or claimed, or in whose possession or control it was, at noon on the first Monday of March next preceding; but no mistake in the name of the owner or supposed owner shall render the assessment invalid. In assessing solvent credits not secured by mortgage or trust deed, a reduction therefrom shall be made of debts due to *bona fide* residents of the State. The Assessor shall have power to and he must exact from each person a statement in writing, under oath, setting forth specifically all the real and personal property owned by such person, or in his possession, or under his control, at noon on the first Monday in March. If any person, after demand made by the Assessor, neglects or refuses to give under oath the statement herein provided for, or to comply with the other requirements of this Charter relating to assessments and taxation, the Assessor must make an estimate of the value of the property of such person, and the value so fixed by the Assessor shall not be reduced by the Board of Trustees.

SEC. 74. If the owner or claimant of any property, not listed by another person, is absent or unknown, the Assessor must make an estimate of the value of such property. If the name of the absent owner is known to the Assessor, the property must be assessed in his name; if unknown, the property must be assessed to "unknown owners."

SEC. 75. Any property willfully concealed, removed, transferred or misrepresented by the owner thereof, to evade taxation, must, upon discovery, be assessed at not exceeding ten times its value, and the assessment so made must not be reduced by the Board of Trustees. Any property discovered by the Assessor to have escaped assessment for the last preceding year, if such property is owned or controlled by the same person who owned or controlled it for such preceding year, may be assessed at double its value.

SEC. 76. The City Assessor must prepare an assessment book, with appropriate headings alphabetically arranged, in which must be listed all property within the city subject to taxation; which assessment book must be completed by the Assessor on or before the first Monday of July of each year. The Assessor shall also make a map book, showing a plan of the various blocks of the city, and mark thereon, in each subdivision thereof the name of the person to whom it is assessed. As soon as completed, the assessment book, together with the map book and statements, must be delivered to the City Clerk, who must immediately give notice thereof, and of the time the Board of Trustees will meet to equalize assessments, by publication in a daily newspaper published in the city, and in the meantime the assessment book must remain in his office for the inspection of all persons interested.

SEC. 77. The Board of Trustees must meet on the first Monday in July of each year to examine the assessment-book and equalize the assessments. The Board may adjourn for that purpose, from time to time, until the business of equalization is disposed of, but not later than the third Monday in July. The board has power, after giving notice in such manner as it may by rule prescribe, to increase or lower the entire assessment roll, or any assessment contained therein, so as to equalize the assessment of property and make it conform to the true value of such property in money. No reduction must be made in the valuation of any property unless the party affected thereby, or his agent, files with the board a written application therefor, verified by his oath, and showing the facts upon which such reduction is claimed. No reduction must be made unless such person, or his agent, attends and answers under oath, all questions relating to the value of the property. The board may subpena such witnesses and hear such other evidence in relation to the matter as it may deem proper.

SEC. 78. During the session of the board it may direct the Assessor to assess any taxable property that has escaped assessment, or to add to the amount, number or quantity of property, when a false or incomplete list has been rendered, and to make and enter new assessments (at the same time canceling previous entries) when any assessment made by him is deemed by the board so incomplete as to render doubtful the collection of the tax. The Clerk of the board must record in a book kept for that purpose all changes, corrections and orders made by the board, and must enter upon the assessment book all changes and corrections so made, and the assessment-book before the first Monday in August deliver the assessment book, so corrected, to the City Auditor.

SEC. 79. The City Auditor, as soon as the assessment book is delivered to him by the Clerk, must proceed to add up the valuations and enter the total valuation of each kind of property, and the total valuation of all property on the assessment book, and must, before the third Monday in August, report a statement thereof, in writing, to the Board of Trustees.

SEC. 80. The Mayor, City Collector and City Auditor shall constitute a Board of Estimate, of which board the Mayor shall be Chairman, and the Auditor shall be Secretary. It shall be the duty of said Board of Estimate, on or before the second Monday in August of each year, to prepare and transmit to the Board of Trustees, accompanied by such estimates and reports from the various departments of the city government, an estimate of the probable necessities of the city government for the next ensuing fiscal year, giving the amount required to meet the sinking and interest funds for any and all valid outstanding debts, together with the amount needed for salaries and the probable wants of all the departments of the city government in detail, and showing specifically the necessities of each of the several specific funds to be provided for in the treasury. The estimate shall also show, as nearly as may be, what amount of income and revenue is likely to accrue to the treasury, and be collected, from fines, licenses, wharf rates, harbor dues and all other sources of revenue, exclusive of taxes upon property, and shall give an estimate of what amount will be required to be levied and collected by tax upon all property in the city subject to taxation, in order to meet the necessities of such fiscal year. If such estimate shall show that an increased amount will be required in any specific fund over the amount required for such fund for the pending fiscal year, such estimate shall also state the reasons why such increase will be required. The salaries pertaining to the respective offices held by them shall be in full compensation for all services performed by the members of said Board of Estimate.

SEC. 81. The Board of Trustees shall establish a general fund, and may, also, before fixing the rate of the annual city tax, by ordinance establish such special and separate funds, representing the several funded obligations of the city, if any, and the several departments requiring municipal expenditure, as may be necessary, which special funds shall not be diverted to any other purposes than that for which they have been specifically created, except of balances in excess, at the end of the fiscal year.

SEC. 82. The Board of Trustees must, on or before the first Monday in September, in each year, by ordinance, fix the rate of taxes to be levied, and levy the taxes for general municipal purposes upon all property subject to taxation in the city, and shall also at the time of making such levy, by ordinance, fix such direct special taxes for the special and separate funds created or provided for as shall be necessary to raise sufficient revenue to carry on the various departments of the municipal government for the current fiscal year; *provided*, that the levy for the general fund shall not exceed one dollar for each one hundred dollars upon the assessment book. Every tax has the effect of a judgment against the person, and every lien created by this charter has the effect of an execution levied against all property of the delinquent, and the judgment is not satisfied nor the lien removed until the taxes are paid upon the property charged therefor. Every tax due upon personal property is a lien upon the real property of the owner thereof, from and after twelve o'clock noon of the first Monday in March in each year. Every tax due upon real property is a lien against the property assessed; and every tax due upon improvements on real property assessed to others than the owner of the real property, is a lien upon the land and improvements, which several liens attach at twelve o'clock noon of the first Monday in March in each year.

SEC. 83. As soon as the Board of Trustees has fixed the rates of taxes for the year, the Auditor must compute and enter in a separate column in the assessment book the respective sums, in dollars and cents, rejecting the fractions of a cent, to be paid on the property therein enumerated, and foot up the columns showing the total amount of such taxes, and on or before the fourth Monday in September he must deliver said corrected and completed assessment book to the City Collector, and charge the Collector with the full amount of the taxes levied.

SEC. 84. Upon the receipt by him of the assessment book the Collector must publish for at least five days, notice in some daily newspaper published in the city, specifying:

First—That the taxes on all personal property, secured by real property, and one-half the taxes on all real property, will be due and payable at the office of the City Collector on the first Monday in October, and will be delinquent on the last Monday in November, next thereafter, at six o'clock P. M., and that unless paid prior thereto fifteen per cent. will be added to the amount thereof, and that if said one-half be not paid before the last Monday in April next thereafter, at six o'clock P. M., an additional five per cent. will be added thereto; that the remaining one-half of the taxes on all real property will be payable on or after the first Monday in January next thereafter, and will be delinquent on the last Monday in April next thereafter, at six o'clock P. M., and that unless paid prior thereto five per cent. will be added to the amount thereof.

Second—That all taxes may be paid at the time the first installment is due and payable.

SEC. 85. The City Collector must mark the fact and date of payment, or partial payment, as the case may be, in the assessment book opposite the name of the person assessed. He must also give a receipt to the person making the payment.

SEC. 86. On the last Monday in November of each year, at six o'clock P. M., all taxes then unpaid, except the last installment of the real property taxes, are delinquent, and thereafter the Collector must collect an addition of fifteen per cent. thereon; *provided*, that if they are not paid before the last Monday in April next succeeding, at six o'clock P. M., he shall also collect an additional five per cent. thereon. On the last Monday in April of each year, at six o'clock P. M., all the unpaid portions of the remaining one-half of the taxes on real property are delinquent, and thereafter the Collector must collect an addition of five per cent. thereon; *provided, however*, that the entire tax on real property may be paid at the time the first installment is due; *and, provided, further*, that the taxes on all personal property, unsecured by real property, shall be due and payable immediately after the assessment of said personal property is made.

SEC. 87. On the third Monday in December of each year, the City Collector must attend at the office of the Auditor with the assessment book, and the Auditor must carefully examine the same, and if satisfied that the statements there appearing of taxes due and unpaid are correct, he must foot up the amount of all taxes so due and unpaid, and must settle with him for the taxes paid, and receipt from him the Treasurer's receipt therefor.

SEC. 88. On the third Monday in May of each year, the Collector must attend at the office of the Auditor, with the assessment book, and must furnish and deliver to the Auditor at said time a complete "delinquent list" of all persons and property then owing taxes, in which list must be set down in numerical or alphabetical order all matters and things contained in the assessment book and relating to delinquent persons or property. The Auditor must carefully compare the "delinquent list" with the assessment book, and if satisfied that it contains a full and true statement of all taxes due and unpaid, he must foot up the amount of taxes so remaining unpaid and credit the Collector therewith, and must settle with him for the taxes and percentages therein, collected since the December settlement, and require from him the Treasurer's receipt therefor. After such settlement with the Collector the Auditor must charge the Collector with the amount of taxes due on the delinquent list, with five per cent. added thereto, and within three days thereafter deliver said "delinquent list," duly certified, to such Collector.

SEC. 89. On or within five days before or after the first Monday of June in each year, the Collector must publish the delinquent list, which must contain the names of the persons and a description of the property delinquent, and the amount of taxes and costs due, opposite each name and description, with the taxes due on personal property added to the taxes on real estate, where the real estate is liable therefor or the several taxes are due from the same person. The expense of the publication shall be a charge against the city. The Collector must append to and publish with the delinquent list a notice that unless the taxes delinquent, with the costs and percentages, are paid the real property upon which such taxes are a lien will be sold at public auction, at a time and place designated in the notice. The time of sale must not be less than twenty-one nor more than twenty-eight days from the first publication, and the place of sale must be in front of the County Courthouse of Sacramento County. The publication must be made once a week for three successive weeks in some daily newspaper, or supplement thereto, published in the city. A copy of the publication, with the affidavit of the Collector attached thereto that it is a true copy of the same, that the publication was made in a newspaper, or supplement thereto, published in the city, and the date of each appearance, shall be filed with the City Auditor, which affidavit shall be prima facie evidence of all the facts stated therein.

SEC. 90. The City Collector must collect, in addition to the taxes and percentages due on the delinquent list, fifty cents on each tract of land separately assessed, as costs for preparing the list.

SEC. 91. On the day fixed for the sale, or on some subsequent day to which he may postpone it of which he must give notice (at least one publication in a daily newspaper published in this city), the Collector, between the hours of 10 o'clock A. M. and 3 P. M., must sell at public auction the property advertised, commencing at the head of the list and continuing in the order published until completed. He may postpone the day of commencing the sale, or the sale, from day to day, but the sale must be completed within three weeks from the day first fixed.

SEC. 92. The owner or person in possession of any real estate offered for sale for taxes due thereon may designate, in writing, to the Collector prior to the sale what portion of the property he wishes sold, if less than the whole; but if he does not, then the Collector may designate it; and the person who will take the least quantity of the land, or in case an undivided interest is assessed, the smallest portion of the interest, and pay the taxes, percentages and costs due, including fifty cents for the duplicate certificate of sale, shall be the purchaser. But in case there is no purchaser in good faith for the same on the first day the property is offered for sale, then when the property is offered thereafter for sale and there is no purchaser in good faith for the same, the whole amount of property assessed shall be struck off to the City of Sacramento as the purchaser, and the duplicate certificate delivered to the City Treasurer and filed by him in his office; and in such case the Collector shall make an entry "sold to the city" on the assessment book opposite the tax, and he shall be credited with the amount thereof in his settlement with the Auditor.

SEC. 93. If the purchaser does not pay the taxes, percentages and costs before 12 o'clock A. M. of the following day, the property, at the next sale day, before the regular sale, must be resold for the taxes and costs, and the bid of the person refusing to make payment shall not be received on the sale of any other property on the list.

SEC. 94. Before delivering any certificate of sale the Collector must enter in a book a description of the land sold, the date of sale, purchaser's name and amount paid, and regularly number the descriptions on the margin of the book and put a corresponding number on each certificate, which book must be delivered to the Auditor. Such book must be open to public inspection, without fee, when not in actual use. After receiving the amount of taxes, percentages and costs, the Collector must make out and sign, in duplicate, a certificate, dated on the day of sale, stating (when known) the name of the person assessed, a description of the land sold, the amount paid therefor, that it was sold for taxes, specifying the amount and year of the assessment, the name of the purchaser, and specifying the time when the purchaser will be entitled to a deed. One copy of such certificate shall be delivered to the purchaser and the other shall be filed in the office of the City Auditor; and upon the filing of such certificate the lien of the city vests in the purchaser, and is only divested by the payment to him, or to the City Treasurer, for his use, of the purchase money and fifty per cent. thereon.

SEC. 95. Redemption of the property sold may be made by the owner or any party in interest within twelve months from the date of the sale. Redemption must be made in gold or silver coin, and when made to the Treasurer, he must credit the amount to the person named in the Collector's certificate, and pay it on demand to him or his assignee.

SEC. 96. On presentation of the receipt of the purchaser, or of the Treasurer for his use, of the total amount of redemption money, the Auditor must mark the word "redeemed," the date and by whom redeemed, on the certificate and in the margin of the book where the entry of the certificate is made.

SEC. 97. If the property is not redeemed, the Collector, or his successor in office, must make to the purchaser, or his assignee, a deed of the property, reciting in the deed substantially the matters contained in the certificate, and that no person has redeemed the property during the time allowed for its redemption. Such deed, duly acknowledged, is prima facie evidence of the regularity of all the proceedings had from the assessment by the Assessor up to and inclusive of the execution of the deed, and that the grantee named in the deed is owner of the property described therein. The deed conveys to the grantee the absolute title to the lands described therein as of the date of the expiration of the period of redemption free of all incumbrances, except the lien of taxes which may have attached subsequent to the sale. If property sold to the City of Sacramento for non-payment of taxes is not redeemed, the Collector or his successor in office must make to the city a deed of the property, the same as in the case of other purchasers; in such case the former owner may repurchase such property from the city at any time within three years next after the issuance of the deed, upon paying to the city five times the amount of the purchase price paid by the city therefor, together with any other taxes and assessments unpaid thereon, and in the event of such repurchase, the Mayor shall execute a deed at the expense of the purchaser, conveying to him the interest of the city in and to such property. If the property is not repurchased within three years, it shall, at such time as the Board of Trustees direct, be sold at auction to the highest bidder, after at least ten days' notice by publication in some daily newspaper of the city, and the proceeds of the sale shall belong to the city, and be paid into the treasury.

SEC. 98. The City Collector shall, after the first Monday in February in each year, collect in addition to all other taxes on personal property, except where real estate is liable therefor, by seizure and sale at public auction of any personal property owned by the delinquent. The sale must be made, after five days' notice, given by publication, or by posting in three public places in the city, and must be of a sufficient amount to pay the taxes, percentages and costs. For seizing or selling personal property, the Collector may charge in each case the sum of three dollars costs. On payment of the price bid, the delivery of the property, with a bill of sale, vests the title in the purchaser. All excess over the taxes, percentages and costs of the proceeds of any property so sold must be returned to the owner, and until claimed must be deposited in the city treasury for his benefit. The unsold portions of the property seized may be left at the place of sale at the risk of the owner.

SEC. 99. The City Collector must, on the second Monday of July of each year, attend at the office of the City Auditor with the delinquent list, and the Auditor must then carefully compare the list with the assessments of persons and property not marked "paid" on the assessment book, and when taxes have been paid must note the fact in the appropriate column in the assessment book. The Auditor must then administer to the Collector an oath, to be written and subscribed on the delinquent list, that every person and all property assessed on the delinquent list, on which taxes have been paid, has been credited in the list with such payment, and that the taxes not marked "paid" have not been paid, and that the Collector has not been able to discover any property of the persons liable to pay the same out of which to make the collection. The Auditor must then foot up the amount of taxes unpaid, and credit the Collector therewith, and have a final settlement with him; and the delinquent list must remain on file in the Auditor's office. Interest must be collected on all such delinquent taxes at the rate of two per cent. per month from the time delinquent until paid.

SEC. 100. Any taxes, percentages or costs erroneously or illegally collected may, by order of the Board of Trustees, be refunded by the Treasurer.

SEC. 101. The City Assessor, between the first Monday in March and the first Monday in July in each year, must collect the taxes on all personal property; when the owner thereof has no real estate, or when, in his opinion, said taxes are not a lien on real property sufficient to secure the payment, he may enforce such collection by seizure and sale of any personal property owned by the person liable to pay the tax. Such seizure and sale shall be conducted in the same manner as provided to be done by the Collector by Section ninety-eight hereof. The Assessor and Collector are governed, as to the amount of taxes so collected on personal property, by the rate of the previous year. When the rate is fixed for the year in which the collection is made, then if a sum in excess of the rate has been collected, the excess shall be repaid by the Treasurer to the person from whom it was collected, and if a sum less than the rate has been collected, the deficiency must be collected, as are other taxes on personal property.

SEC. 102. The Assessor must settle with the City Treasurer, and pay into the treasury weekly, the personal property taxes collected by him, and the Collector must, as soon as the assessment book for the year comes into his hands, note opposite the name of each person from whom taxes have been so collected the amount thereof, and as soon as the rate for the year is fixed, he must also note on the assessment book, in connection with the previous entry, the amount of excess or deficiency.

SEC. 103. Omissions, errors, or defects of form in the assessment book, or in the delinquent list, may, with the written consent of the City Attorney, be supplied or corrected by the Assessor at any time prior to the sale for delinquent taxes. In the assessment, advertisement and sale for taxes, initial letters, abbreviations, and figures may be made use of, and no assessment, or act relating to the assessment or collection of taxes, is illegal on account of informality, nor because the same was not completed within the time designated.

SEC. 104. All taxes assessed before this Charter takes effect must be collected as the same may be under the laws in force at the time the assessment was made, and all such taxes shall be valid and collectible the same as if this Charter had not been adopted.

SEC. 105. Nothing in this Charter shall ever be construed as permitting or authorizing any portion of the taxes levied and collected for the respective special funds, which the Board of Trustees are authorized to establish, to be made use of in payment of any indebtedness of the city which existed prior to January 1, 1888, nor shall the total amount of taxes collected and made use of in any one year in payment of any indebtedness of the city which existed prior to January 1, 1888, ever exceed fifty-five cents on each one hundred dollars upon the assessment book.

SEC. 106. Should the Board of Trustees at any time deem it necessary for the interest and protection of the city at large, or any portion thereof, or the property or health of the citizens thereof, or any other matter or thing, the object of which would be to advance the interest of the city, to contract and create any debts or obligations against the city for materials furnished and labor and services performed, without having the funds in the treasury to pay the same, the said board may enter into contracts, and create debts or obligations, without interest, and are hereby empowered and authorized to levy and collect a special tax, annually or in one levy, to pay such debts and obligations so created, and provide the mode and manner of their payment; *provided*, that no such debts, obligations, or claims shall be contracted or created against the city, without first obtaining the consent upon the qualified electors thereof, unless expressly provided by this Charter. Notice shall be given of such elections by publication for not less than two weeks therefore, in some daily newspaper published in the city, in which notice the contemplated repairs or improvements, and the cost or estimate cost of the same and the manner it shall be paid for, shall be distinctly stated. If two thirds of the votes cast at such election be in favor of the proposition named, then the board shall be authorized to proceed with the work and to create the liability against the city to the extent so voted for. For all debts and obligations so contracted and created, the said board shall issue warrants therefor, under the seal of the city, and specifying therein the date of the election by which the issuance thereof was authorized, and the total amount of warrants then issued under and by virtue of such authority.

ARTICLE VII.

Bonded Indebtedness.

SEC. 107. The Board of Trustees may contract bonded indebtedness as follows: Said board shall, by order duly passed, by yeas and nays, recorded in its journals of proceedings, specify the particular purpose for which the indebtedness is to be created, and the amount of bonds which is proposed to be issued. The board shall then provide for submitting the question of the issue of said bonds to the qualified electors of the city at a special municipal election to be called by the board for that purpose, and it shall be held as nearly as possible in conformity with the general laws of this State. Notice shall be given of such election by publication, for three weeks next prior thereto, in some daily newspaper published in the city, in which notice the amount of such bonds proposed to be issued, the term of years to run, the object for which the indebtedness is to be created, and the rate of interest to be paid, shall be distinctly stated. The ballots shall be printed: "For the issue of bonds, yes"; "For the issue of bonds, no." If two-third of the electors of the city so voting at such election shall vote in favor of issuing bonds, and not otherwise, the board may proceed to issue the amount of bonds specified, in manner as follows: said bonds to be in sums of not less than one hundred dollars, nor more than one thousand dollars each, having not more than forty years to run, and bearing interest at a rate per annum not exceeding six per cent., payable semi-annually; the said bonds to be payable and redeemable at any time at pleasure of the city, which said bonds shall be substantially in the following form:

No.....

The City of Sacramento, in the State of California, for value received promises to pay to .....or order, at the office of the Treasurer of said city, on the first day of.....in the year....., or at any time before that date, at the pleasure of the city, the sum of.....dollars, gold coin of the United States, with interest at the rate of..... per cent. per annum, payable at the office of said Treasurer semi-annually, on the first days of.....and.....in each year, on presentation and surrender of the interest coupons hereto attached.

In testimony whereof, the said city by its Board of Trustees has caused this bond to be signed by the President of the Board of Trustees, and attested by the City Auditor, with the corporate seal of said city hereto attached, this .....day of.....in the year.....

.....Mayor.

[Corporate Seal.]....., Pres. Board of Trustees.

Attest, ..., City Auditor.

And the interest coupons shall be in the form following, and signed by the City Auditor:

No.....

The Treasurer of the City of Sacramento, California, will pay to the bolder hereof, on the.....in the year....., at his office in said city, the sum of..... dollars, gold coin, for interest on City Bond No.....

....., City Auditor.

SEC. 108. Whenever bonds issued under this Charter shall be duly executed, numbered consecutively and sealed, they shall be delivered to the City Treasurer and his receipt taken therefor, and he shall stand charged on his official bond with all bonds delivered to him, and the proceeds thereof. The Treasurer shall then proceed to sell said bonds, for not less than par, together with any accumulated interest, under the direction of the Board of Trustees, and for the highest prices; and whenever said bonds, or any portion thereof, are sold, he shall report the fact to the Auditor, stating under oath to whom sold, and for what price, and the Auditor shall at once apportion the moneys arising from such sale to the proper fund in the Treasury, filing a statement of such apportionment with the Treasurer. The Board of Trustees shall have the power, and must create and name the fund or funds of the city into which the moneys arising from the sale of bonds shall be paid. And before or at the time of issuing said bonds, the Board of Trustees shall, by ordinance, provide for the levy and collection of a tax, to be levied and collected each year at the same time and in the same manner as other city taxes, sufficient to pay the annual interest upon such bonds issued and outstanding, and not less than such proportionate part of the principal thereof as one year's time bears to the whole term for which such bonds are to run; and at or before the date of maturity of the bonds the whole amount collected therefor shall be sufficient to discharge the whole amount of the principal and interest. And the board must annually thereafter levy such tax in sufficient amount to comply with the provisions of this section and the ordinance of the board aforesaid; and the moneys arising from such levies shall be used for the payment of such bonds and interest coupons, and for no other purpose whatever. Whenever the amount in the hands of the Treasurer belonging to the Bond Fund, after setting aside the sum required to pay the interest maturing before the next levy, is sufficient to redeem one or more such bonds, he shall publish, once a week for two weeks, in a daily newspaper published in the city, a notice to the effect that he is prepared to pay such bond or bonds (giving the number thereof), and that if same are not presented for redemption within thirty days after the first publication of such notice the interest on such bonds will cease. He shall at the same time deposit in the Postoffice a copy of such notice, inclosed in a sealed envelope, with the postage paid thereon, addressed to such owner or owners, as shown by the records thereof kept in the Treasurer's office. If such bond or bonds are not presented within the time specified in such notice the interest thereon shall then cease, and the amount due be set aside for the payment of the same whenever presented. All redemptions of bonds shall be made according to priority in order of their issuance, beginning at the first number.

SEC. 109. The Board of Trustees, by a vote of not less than seven members thereof, may, whenever they deem it for the public interest, refund any outstanding bonded indebtedness of the city by the issue of other bonds, in such form and under such conditions as may be prescribed by general laws of the State of California in force at the time of such issue; provided, however, that such new bonds shall not bear a greater rate of interest than five per cent. per annum.

ARTICLE VIII.

Educational Department.

SEC. 110. The government of the Common Schools of the city shall be vested in a Board of Education, to consist of nine members, to be called School Directors, and who shall receive no compensation. One School Director shall be elected from each ward. Their terms of office shall be four years. Of the members of the Board of Education first elected under this Charter, the members from the Second, Fourth, Sixth and Eighth Wards shall hold their office for four years, and the members from the First, Third, Fifth, Seventh and Ninth Wards shall hold their office for only two years. At each election thereafter, members of the Board of Education shall be elected to succeed those whose terms have then to expire. No person shall be eligible to the office of School Director, unless he is at the time of his election a qualified elector of the ward from which he is elected.

SEC. 111. The Board of Education shall meet on the first Monday after the first day of January next after the election of its members, shall have been officially declared, and organize by electing one of their number President, whose term of office, as President, shall be two years. The board shall hold regular meetings at least once in each month, and at such times as shall be determined by its rules. Special meetings may be called at any time by the President, any three of the members, or by the Superintendent. Six members of the board shall constitute a quorum for the transaction of business, and the affirmative vote of five members shall be necessary to pass any measure, but a smaller number may adjourn from time to time. The board may determine the rules of its proceedings, and the yeas and nays shall be taken when demanded by any member and entered on the records of the board. Its records shall be open to public inspection. The Mayor shall fill all vacancies occurring in the board, until the next regular municipal election. All meetings of the board shall be public. All elections held by it shall be viva voce.

SEC. 112. The powers and duties of the Board of Education are as follows:

First—To establish and maintain common schools, which shall include high, grammar, primary and kindergarten departments; to change, or consolidate the same; to manage and control the school property; to establish school districts, and to fix and alter the boundaries thereof.

Second—To employ, pay and dismiss teachers, janitors and such persons as may be necessary to carry into effect the powers and duties of the board, and to fix, alter, allow and order paid their salaries or compensation, and to withhold, for good and sufficient cause, the whole or any part of the salary or wages of any person or persons employed as aforesaid. There shall be an annual election for teachers at such time as the board may determine; provided, however, that no election or appointment of any teacher, janitor or other employe shall constitute a contract either as to the duration of the office or as to the amount of salary or compensation to be paid, but the board shall always have the power to dismiss any or all teachers, janitors or other employes, and to alter the amount of salary or compensation.

Third—To make, establish and enforce all necessary and proper rules and regulations for the government and progress of the common schools and for the investigation of charges against any person in the employ of the department, and for carrying into effect the laws relating to education; also to establish and regulate the grade of schools and determine what text-books (in addition to those published by the State), course of study and mode of instruction shall be used in said schools; but any text-book determined upon by the board shall not be changed within a period of four years after its adoption.

Fourth—To provide for the school Department all necessary supplies, and incur such other incidental expenses as may be necessary for the welfare of the department.

Fifth—To build, alter, repair, rent and provide schoolhouses, and to furnish them with proper school furniture, apparatus and appliances.

Sixth—To purchase, sell or exchange school lots, and to take charge of any and all real estate and personal property that may have been acquired, or may hereafter be acquired, for the use and benefit of the common schools of the city; and to make, in the name of the city, conveyances of property belonging to the city and sold by the Board of Education; *provided*, that no real estate shall be bought, sold, or exchanged without the consent of the Board of Trustees, evidenced by ordinance; and provided further, that the proceeds of any such sale or exchange of real estate shall be exclusively applied to the purchase of other lots, or the erection of schoolhouses for the use of this department.

Seventh—To appoint School Census Marshals on or before the first day of May of each year, whose duties shall be as prescribed by general law.

Eighth—To sue in the name of the city for any and all property acquired or claimed for the use and benefit of the School Department, and to prosecute and defend all actions at law or in equity, necessary to recover and maintain the full enjoyment and possession of said property, and to require the services of the City Attorney in all such actions.

Ninth—To examine every demand payable out of the school fund, and for good cause to reject any such demand, or to allow the same in whole or in part, and to compel the attendance of witnesses before the board, any committee thereof, in any matter under investigation.

Tenth—To discharge all legal incumbrances now existing, or which may hereafter exist, upon any school property.

Eleventh—To prohibit any child under six years of age from attending the common schools, provided in kindergarten classes children of four years of age may be admitted, and to suspend or expel pupils for misconduct.

Twelfth—To dispose of and sell at public auction upon not less than five days' notice by publication in a daily newspaper published in said city, such personal property as shall no longer be required by the department. All moneys realized from such sales shall be paid into the treasury to the credit of the School Fund.

Thirteenth—To receive and manage property or money acquired by devise, bequest, or donation in trust for the benefit of any school, educational purpose, or school property.

Fourteenth—To exclude from the schools and school libraries all books, publications or papers of sectarian, partisan or denominational character.

Fifteenth—To furnish books for the children of parents unable to furnish them. The books so furnished shall belong to the city, and shall be returned to the Superintendent at the close of each term.

Sixteenth—To make an annual report on or before the first day of July in each year to the County Superintendent of Schools in the manner and form and on the blanks prescribed by the State Superintendent of Public Instruction.

Seventeenth—To make a report whenever required directly to the State Superintendent of Public Instruction of the text-books used in the city schools.

Eighteenth—Each member of the board shall visit every school in the city at least once in each term and examine carefully into its management, condition and wants.

Nineteenth—It shall be the duty of the board to prescribe a course of study that will fit and prepare the students therein to enter any of the departments of the University of the State of California. Such course shall be known as the High School course.

Twentieth—The board may provide departments for the training of pupils in the industrial and mechanical arts, and domestic and commercial avocations, and shall have power to furnish such departments with necessary tools, apparatus and appliances.

Twenty-first—And generally to do and perform such other acts as may be required by general law applicable to the city, and as may be necessary and proper to carry into force and effect the powers conferred on said board, and to increase the efficiency of the common schools in the city.

SEC. 113. The City Auditor and City Treasurer shall keep a City School Fund into which shall be paid all moneys appropriated by this or any law providing city school moneys; all moneys received from the State on account of the city's share of any apportionment of the State school moneys, and the city's portion of all county moneys collected or set apart for school purposes, and neither the Board of Trustees nor City Auditor shall allow any claim payable out of the City School Fund until after such claim shall have been audited and allowed by the Board of Education.

SEC. 114. The Board of Education shall annually, on or before the first Monday in August, make and report to the Board of Trustees a statement in detail of the receipts and expenditures for school purposes in the city during the year then last past, and shall at the same time make and furnish a detailed statement of the probable amount of money that will be required during the current year, and the purposes for which it is required, and also an estimate of the amount that will be received by the city from the State and county for school purposes. Upon receiving the estimate of moneys needed as provided herein, the Board of Trustees shall, at the time of levying other city taxes, levy a direct special school tax, which, after making proper allowances for delinquencies, will produce a sum that (taken with the estimated amount to be received from the State and county) will make the amount required by the Board of Education; *provided, however*, that the Board of Education shall not exact a levy to exceed twenty-five cents on the one hundred dollars, except upon affirmative vote of not less than seven members of said board, and in any event the Board of Education shall not be authorized to exact a greater levy than thirty cents on the one hundred dollars. Nothing herein shall be construed as forbidding the Board of Trustees from levying a tax in excess of thirty cents on the one hundred dollars when in their judgment the same is required for the use of the Common School Department.

SEC. 115. Any member or officer of the Board of Education who shall, while in office, accept any donation or gratuity in money or of any valuable thing, either directly or indirectly from any teacher or candidate, or applicant for a position as teacher, upon any pretense whatever, shall be guilty of a felony.

SEC. 116. Any School Director, officer, or other person connected with the School Department or drawing a salary from the Board of Education, who shall be interested either directly or indirectly in, or who shall gain any advantage or benefit from any contract, payments under which are to be made in whole or in part of the moneys derived from the Common School Fund, or raised by taxation for other school purposes in the common schools, shall be guilty of a felony.

SEC. 117. In case of disaster from fire, riot, earthquake, or public enemy, the Board of Education may, with the approval of the Mayor, and the Board of Trustees, incur extraordinary expenditures in excess of the annual limit provided by law and in this Charter for the repair, construction, and furnishing of schoolhouses; and the Board of Trustees may by ordinance cause to be transferred to the School Fund from moneys in any other fund not otherwise appropriated, sufficient moneys to liquidate such extraordinary expenditure.

SUPERINTENDENT OF SCHOOLS.

SEC. 118. The Board of Education shall, within ninety days after the organization of the board, succeeding each municipal election, elect a City Superintendent of Common Schools, who shall be a man of good moral character, not less than thirty years of age, and a practical educator. The term of office of the City Superintendent of Common Schools shall be two years, and until the election and qualification of his successor; provided, however, that he may be dismissed and his office declared vacant at any time by an affirmative vote of not less than seven members of the Board of Education. He shall devote his entire time to the duties of his office.

SEC. 119. The City Superintendent of Common Schools shall be the ministerial officer and Secretary of the Board of Education, and may explain his views, and make recommendations upon any subject matter whatever under discussion or consideration by the board; he shall keep a true record of the proceedings of the board, and a correct account of all expenditures allowed by it, and for what purpose, so that he can at any time make an aggregate and detail of the outlays for each school; he shall have custody of all property, books, papers, and documents, belonging to the board, and shall have a general supervision over schoolhouses and school property, and see that they are not wasted, injured, or destroyed; he shall grade the classes in the schools, and classify the pupils as to the grade of study they are prepared for, and, in connection with the teacher, as to which class or classes in such school, and shall issue all necessary permits for such attendance; provided, however, that no pupil shall be allowed to attend any public school in the city until the Superintendent shall be first satisfied that such pupil has been duly vaccinated; he shall, from time to time, recommend to the board such alterations, additions, and changes in the grade of schools, course of study, text-books, and such other matters and things as he deems proper; he shall, in June in each year, make to the board a comprehensive report of the progress of the schools since the last annual report, their present condition, the condition of the houses, lots, and furniture, the number of pupils taught in each—the kindergarten, primary, grammar, and high schools—and the cost per pupil, including all ordinary expenses, the amount paid respectively for teachers' salaries, janitors, buildings, fuel, furniture, stationery, etc.; he may suspend or expel any pupil for misconduct or violation of rules, reporting such suspension or expulsion to the board at its next meeting; *provided*, however, any party feeling aggrieved, may appeal from the decision of the superintendent to the board, which may confirm or reverse his action; he shall have a general supervision and control of the teachers, and shall report to the board any misconduct, want of ability, negligence, or inattention on the part of any of them; and he may suspend any teacher for such want of ability, negligence, inattention, or misconduct, and shall report such suspension to the board at the next meeting thereof for final action; he shall have power to assign the teachers to such classes as in his judgment shall be to the best interest of the schools; *provided*, that in the high and grammar schools such assignments shall be made with the consent and advice of the Principals of such schools; *and provided*, that by a vote of six members the Board of Education may change any such assignment; he shall see that none but authorized text-books are used, and that teachers and pupils faithfully perform their respective duties; and he shall do and perform such other duties, matters and things as may be required of or imposed on him by the Board of Education. The Superintendent shall be allowed a clerk to be appointed by himself.

SEC. 120. Whenever additional teachers are required to fill vacancies or to take charge of newly established classes, such teachers shall be appointed by the board for six months, unless such appointment is sooner revoked by the board. At the expiration of the period of appointment, the board shall proceed to elect such appointed person or persons to the position, subject to subdivision second of Section one hundred and twelve; *provided*, that such teacher presents to the board a certificate of success, signed by the City Superintendent of Common Schools. But if such appointee fails to present such certificate to such board, his or her position shall be declared vacant and a new appointment shall be made in like manner.

SEC. 121. The City Superintendent of Schools and each member of the Board of Education shall have power to administer oaths and affirmations in all matters connected with the department.

SEC. 122. The Board of Education shall provide the City Superintendent of Common Schools with a suitable office, which shall be kept open to the public.

ARTICLE IX.

Police Department.

SEC. 123. There shall be a Chief of Police, who shall be a qualified elector of the city, not less than twenty-five years of age, and who shall be appointed by the Mayor by and with the consent of the Board of Trustees, and his term of office shall be two years, and until his successor shall be appointed, confirmed and qualified.

SEC. 124. The Chief of Police shall have command and control of the police force, subject to the general supervision of the Mayor. He shall have power to suspend any policeman for disobedience of any lawful order, for the violation of the rules of the department, or neglect of duty, or misconduct, or misbehavior as a policeman; and he shall, upon suspending a policeman, promptly certify the fact, with the cause thereof, to the Mayor, who shall forthwith report the same, in writing, together with the charges preferred against such policeman, to the Board of Trustees, and if such policeman be found guilty by the board, he shall be dismissed from the police force.

SEC. 125. The Chief of Police shall observe, and cause to be observed and enforced, all laws and ordinances within the city, and shall see that all lawful orders and process of the Recorder's Court, Police Court, and Justices' Courts within the city are promptly executed. For the suppression of any riot, public tumult, disturbance of the peace, unlawful assembly, organized resistance to the laws, or public authorities in the performance of their duties, or in arresting persons for public offenses, he shall have the powers that are or may be hereafter conferred upon Sheriffs by any law, and all his lawful orders shall be promptly executed by the police officers. In addition to the powers and duties herein enumerated, the Chief of Police shall have such other powers, and perform such other duties pertaining to the Police Department, as may from time to time be conferred or imposed upon him by ordinance.

SEC. 126. The Chief of Police shall keep a public office, to be provided by the Board of Trustees, which office shall be kept open, and at which he, or a police officer designated by him, shall be in attendance at all hours, day and night. The Chief of Police shall devote his entire time to the discharge of the duties of his office, and shall not absent himself from the city without urgent necessity, unless in pursuit of persons who have committed public offenses within the limits of the city. If such absence from the city be upon any other than business immediately connected