

shall be heard briefly, but without the observance of any technical or other formalities, not necessary in the discretion of the Board, to a just decision; which shall, after ascertaining the true state of the case, be given without delay.

SEC. 71. On or before the first Monday of May, annually, the Board of Supervisors of said city and county shall levy the amount of taxes for State, city, and county purposes, required by law to be levied upon all property in said city and county, not exempt from taxation, such amount as they may deem sufficient to provide for the payment of all demands upon the treasury thereof, authorized by law to be paid out of the same; *provided*, that such taxation, exclusive of the State tax and any special tax shall not, in the aggregate, for all the purposes of said city and county tax, exceed the rate of two dollars and thirty-five cents upon each one hundred dollars' valuation; *provided*, further, that the Board of Supervisors shall, in making the levy of said taxes, apportion and divide the taxes so levied, collected, and applied, to specific purposes, as hereinafter provided:

First. For the Corporation Debt Fund, not to exceed one dollar twelve and one-half cents upon each one hundred dollars' valuation, as aforesaid; which shall be applied to the payment of demands authorized under the fourth, fifth, sixth, seventh, eighth, and tenth, subdivisions of section ninety-five of the act as amended April eighteenth, eighteen hundred and fifty-seven, and of section seven of an act entitled "An Act for the funding and payment of the Outstanding Unfunded Claims against the City of San Francisco and against the County of San Francisco, as they existed prior to the first day of July, A.D. eighteen hundred and fifty-six, approved April twentieth, A.D. eighteen hundred and fifty-eight."

Second. For the School Fund not to exceed thirty-five cents upon each one hundred dollars' valuation aforesaid, which shall be applied to the payment of demands authorized under the second and ninth subdivisions of section ninety-five of the act as amended April eighteenth, eighteen hundred and fifty-seven.

Third. For the General Fund, not to exceed seventy cents upon each one hundred dollars' valuation, as aforesaid, which shall be applied, first, to the payments of demands authorized under the first, third, eleventh, twelfth, thirteenth, and fourteenth subdivisions, of section ninety-five of the act as amended April eighteenth, A.D. eighteen hundred and fifty-seven, and for the payment of any sum authorized by any special act; and for the payment of any demands, not exceeding eight thousand dollars* in any fiscal year, for the purchase and erection of hydrants, under the first section of an act entitled An Act to provide for the purchase and erection of Hydrants in the City and County of San Francisco, approved March seventh, eighteen hundred and fifty-nine; and after all the foregoing demands are provided for and satisfied, for the payment of demands authorized under the fifteenth subdivision of section ninety-five of the act as amended April eighteenth, eighteen hundred and fifty-seven; *provided*, that all repairs for hydrants shall be paid out of the eighteen thousand dollars as aforesaid.

Fourth. For the Street Light Fund, not to exceed seven and one-half cents upon each one hundred dollars, which shall be paid for lighting the streets of said city with gas, and for the repair of lamps and posts, in pursuance of the provisions of the present contract of said city and county with the San Francisco Gas Company, upon demands to be audited and allowed.

Fifth. For the Street Department Fund, not to exceed ten cents upon each one hundred dollars, which shall be paid for repairing and cleaning the streets and sewers which may have been accepted by the Board of Supervisors, for constructing street crossings, the salary of the Assistant Superintendent of Public Streets and Highways, and for such other objects relating to streets as shall be directed by law to be paid therefrom. All moneys received from licenses on wheeled vehicles, from the income on street railroads, and all fines received from the violation of any law or laws, of any city and county ordinances regulating the public streets, shall be paid into said Street Department Fund; and no money shall be transferred from either of the said funds to another, nor used in paying any demands upon such other fund, until all the indebtedness arising in any fiscal year and payable out of said funds, so raised for said fiscal year, shall have been paid and discharged.—[Act May 18, 1861, Sec. 14.]

SEC. 72. The said Board of Supervisors shall also constitute a Board of Equalization for said city and county, and as such shall have the powers conferred by the general laws regulating the assessment and collection of taxes, when not inconsistent with the provisions of this act.† Appointments of officers or public agents required by existing statutes, not repealed by this act, to be made on the nomination of the Mayor, and confirmation by the Common Council of the City of San Francisco, shall, after this act takes effect, be made in like manner on the nomination of the President of the Board of Supervisors and by said Board.

SEC. 73. It shall be the duty of the Auditor, the Superintendent of Common Schools, the

* Amount increased to ten thousand dollars. See Act April 4, 1863, page 509.

† The assessment and taxation of property in the City and County of San Francisco are altogether regulated by special amendments to the General Public Revenue Act, approved May 17, 1861. See Statutes, 1859, Chap. CCCXV, pages 343-351.