

AN ORDINANCE PROVIDING FOR THE ASSESSMENT, LEVY AND COLLECTION OF TAXES

The Board of Trustees of the Town of San Anselmo do ordain as follows:

Section 1--It shall be the duty of the Assessor between the first day of May and the first day of August in each year, to make out a true list of all the taxable property within the town.

He shall assess all the property which is lawfully taxable at its full cash value, and to the person by whom it was owned or claimed, or in whose possession, or control it was at twelve o'clock noon of the first Monday in March, next preceding but no mistake in the name of the owner or supposed owner of real property shall render the assessment thereof invalid. In assessing solvent creditors not secured by mortgage or deed of trust, a reduction therefrom shall be made of debts due to bona fide residents of this state.

Section 2--The Assessor shall have the power to exact from every person a statement under oath, setting forth specifically all those matters which now or hereafter may be required by the provisions of Section 3629 of the Political Code.

Section 3--The Assessor is hereby authorized to provide his office, at the expense of the town, with necessary blank forms for the statements herein mentioned, and said forms to be printed up in each such blank an affidavit substantially in the form set forth in Section 3631 of the Political Code.

Section 4--The Assessor may fill out the statement at the time when he presents it or he may deliver it to the person and require him, within a reasonable or fixed time, to return it to him, properly filled out.

Section 5--The Assessor shall have power to require any person found within the town to make and subscribe such an affidavit, as is prescribed for County Assessors in Section 3632 of the Political Code also the power to subpoena and examine any person as provided in said section.

Section 6--If any person, after demand therefor by the Assessor, refuses or neglects to give the statement herein provided for, or to comply with the other provisions of this Ordinance, the Assessor shall note such refusal or neglect upon the Assessment Book or List, opposite the name of such person, and must make an estimate of the value of the taxable property of such person.

Section 7--The Assessment List shall describe the property assessed, and the value thereof, and may substantially or in a general way follow the form used by county assessors. The Assessor shall verify said List by his oath to be thereto attached and to be substantially in the following form, to-wit:

State of California, County of Marin, ss. Town of San Anselmo

I, \_\_\_\_\_ Assessor of the Town of San Anselmo, do swear that between the first day of May 19\_\_ and the first day of August 19\_\_, I have made diligent inquiry and examination to ascertain all property within the Town of San Anselmo, subject to assessment by me, and that the same has been assessed upon the attached assessment list equal and uniformly, according to the best of my judgment, information and belief at its full cash value; and that I have faithfully complied with all the duties imposed upon the Assessor by law and by ordinance; and that I have not imposed an unjust or double tax thereon through mistake or ill-will or otherwise nor allowed anyone to escape a just and equal assessment through favor or reward or otherwise.

Subscribed and sworn to before me this \_\_\_\_ day of \_\_\_\_\_ 19\_\_

Notary Public in and for the County of Marin, State of California.

The Assessor shall then deposit the said verified list with the Clerk of the Town of San Anselmo on or before the first Monday of August of each year.

Section 8--The Assessor shall when required by the Board of Trustees transmit to said Board on or before the first Monday in August of each year, a verified report, separate from the Assessment List, containing a complete list of persons who refuse or neglect to furnish a statement of their property, as in this Ordinance provided, or to comply with the provisions of this Ordinance, the amount of the assessment upon the property of such persons, with a statement of the particular facts, if any, upon which the assessment has been made, and the valuation of the property so assessed.

Section 9--The Board of Trustees shall give notice of the time when the said Board will meet to equalize assessments, by publication at least once in some newspaper published and circulated in the town, and in the mean time the assessment list shall remain open for inspection of all persons interested. However, failure to publish such notice shall not affect in any manner the validity of any tax or any subsequent proceeding in relation thereto.

Section 10--The Board of Trustees shall meet at their usual place of holding meetings on the second Monday of August of each year, at 10 o'clock in the forenoon of said day, and sit as a Board of Equalization, and shall continue in session from day to day until all the returns of the Assessor shall have been received as prescribed by Section 3622 of the Municipal Corporation Act. The proceedings of the Board of Equalization shall be governed substantially by the provisions of Sections 3672 and 3682 inclusive insofar as the said provisions are applicable and not inconsistent with the provisions of this Ordinance.

Section 11--The Town Clerk shall be ex-officio the Clerk of the Board of Equalization and, as such, he shall keep a full, true record of all the proceedings in a book marked "Records of the Board of Equalization." He shall record all changes, corrections and orders made by the said Board, and during the sessions of the said Board, or as soon as possible after its adjournment, he shall enter upon the assessment list all changes and corrections made by the Board, and having completed the correction in the assessment list, he must take and subscribe an oath to be attached thereto and to be substantially in the following form:

State of California, County of Marin, ss. Town of San Anselmo.

I, \_\_\_\_\_ Clerk of the Town of San Anselmo and ex-officio Clerk of the Board of Equalization of said town, do swear that as such clerk of the Board of Equalization, I have kept correct minutes of all of the acts of the Board of Equalization touching alterations in the assessment list; that all alterations agreed to or directed to be made have been made and entered in the said assessment list, and that no changes or alterations have been made therein, except those authorized.

Affiant further declares that the foregoing list is the Assessment Roll upon which taxes are to be levied for the current fiscal year, as corrected, modified and equalized by the Board of Equalization.

Subscribed and sworn to before me this \_\_\_\_ day of \_\_\_\_\_ 19\_\_

Notary Public

Section 12--On or before the first Monday in September of each year the Board of Trustees shall let the tax to provide for raising the necessary revenue for the town for the current fiscal year, and shall for the rate of taxes, designate the num-

ber of cents upon each one hundred dollars, using as a basis the value of property as it appears on the Assessment Roll for that year.

Section 13--When the tax has been levied and as aforesaid, the Clerk shall compute and enter in the Assessment Roll the respective sums in dollars and cents to be paid as a tax on the property therein enumerated, segregating and placing in the proper columns the respective amounts due; and shall foot up the columns, showing the total value of property in the town, and the total amount of taxes; all of which shall be done and completed on or before the first Monday in October of each year.

Section 14--On or before the first Monday of October of each year the Assessment Roll shall be delivered to the Tax Collector of the Town, who shall within ten days after such delivery forthwith publish in a newspaper published and circulated in said Town, a notice specifying:

That all taxes on all personal property assessed by real property and one-half of the taxes on all real property will be due and payable on the third Monday in October, and will be delinquent on the first Monday in December next thereafter, at 6 o'clock p. m., and that unless paid prior thereto, a penalty of five per cent (5%) will be added to the amount thereof; and that the said one-half be not paid before the last Monday in April next, at 6 o'clock p. m., an additional five per cent (5%) will be added thereto; that the remaining one-half of the taxes on all real property will be payable on and after the first Monday in January next, and will be delinquent on the last Monday in April next thereafter, at 6 o'clock p. m., and that unless paid prior thereto, five per cent (5%) will be added to the amount thereof.

That all taxes may be paid at the time when the first installment, as herein provided, is due and payable.

The times and places at which payment of taxes may be made.

Section 15--All taxes shall be collected by the Tax Collector and shall be payable at his office in said town. The Tax Collector shall give a receipt to the person paying any tax or any part of any tax, specifying the amount of the assessment and the tax, or part of the tax paid, and the amount remaining unpaid, if any, with a description of the property assessed; provided that the receipt for the last installment of taxes may refer, by number or in any other intelligible manner, to the receipt given for the first installment of taxes, in lieu of a description of the property assessed.

Section 16--On the first Monday of each month, the Tax Collector shall settle with the Clerk for all money collected for the town, and shall make the same to the Treasurer; he shall also file a statement under oath with the Clerk, showing an account of all of his transactions and receipts as Tax Collector since his last settlement, showing also that all money collected by him as Tax Collector has been paid to the Treasurer.

Section 17--On the first Monday in December of each year, at 6 o'clock p. m., all taxes then unpaid, except the first installment of the real property taxes, are delinquent, and thereafter the Tax Collector shall collect an additional five per cent (5%) thereon; and if they are not paid before the last Monday in April next succeeding, at 6 o'clock p. m., he shall collect an additional five per cent (5%) thereon. On the last Monday in April of each year, at 6 o'clock p. m., all of the unpaid portion of the remaining one-half of the taxes on all real property is delinquent, and thereafter the Tax Collector shall collect, for the first of the Town, an additional five per cent (5%) thereon; provided that the penalty tax on any real property shall not be in effect when the

... as above provided, is due and payable, and also, that the taxes on all personal property secured by real property shall be and be paid immediately after the assessment of such personal property is made.

Section 18—Between the first and third Mondays in December of each year, the Tax Collector shall attend in the office of the Clerk with the Assessment Roll, having all items of taxes collected marked "Paid." The Clerk shall thereupon compare and enter against all the items of taxes due and unpaid the penalty for delinquency, foot up the total amount of penalties then due, and shall, within ten days thereafter, deliver to said Tax Collector the Assessment Roll and charge him with the amount of said penalties.

Section 19—Between the first and third Mondays in May of each year the Tax Collector shall attend at the office of the Clerk with the Assessment Roll, having all items of taxes and penalties collected marked "Paid," and at the same time he shall deliver to the Clerk a complete delinquent list of all persons and property then owing taxes, in which list shall be set down in numerical or alphabetical order all matters and things contained in the Assessment Roll relating to delinquent persons or property. The Clerk shall carefully compare the delinquent list with the Assessment Roll and if satisfied that it contains a full and true statement of all taxes due and unpaid, he must foot up the total amount of taxes so remaining unpaid, credit the Tax Collector therewith, and make a final settlement with him of all taxes charged against him on the Assessment Roll, and shall require from him the Treasurer's receipt for any existing deficiency.

He shall then charge the Tax Collector with the amount of taxes due on the delinquent list, with the penalty or penalties added thereto, and within three days thereafter deliver the list, duly certified, to the Tax Collector.

Section 20—On or before the first Monday in June of each year, the Tax Collector shall publish the delinquent list in two successive issues in a newspaper published and circulated in said town, which shall be published in the following form:

**"DELINQUENT TAX LIST"**  
The following is the delinquent list for the fiscal year ending ... The names of the persons and a description of the property delinquent, and the amount of taxes, penalties and costs due, and a description of the taxes due on personal property added to the taxes on real estate where the real estate is liable therefor.

(Here follow list)  
I hereby given that, unless the taxes delinquent, together with the costs and penalties are paid, the real property upon which such taxes are a lien will be sold on the 19th day of ... 19... to the Town of San Anselmo.

Tax Collector  
The time of sale shall not be less than fifteen nor more than thirty days from the first publication of said list.

Section 21—The Tax Collector shall thereupon file with the Town Clerk a copy of the publication with an affidavit attached thereto, certifying in the manner and time of publication and such affidavit shall be primary evidence of all of the facts therein.

Section 22—The Tax Collector shall collect in addition to the taxes on the delinquent list, together with the penalties for delinquency, one dollar on each lot, piece, or tract of land separately assessed and each assessment of personal property, which money shall be paid into the General Fund.

Section 23—On the day and hour fixed for the sale, all the property delinquent, upon which the taxes of all kinds, penalties and costs have not been paid, shall, by operation of law and declaration of the Tax Collector, be sold to the Town of San Anselmo. The Tax Collector shall make an entry, "Sold to the Town," on the delinquent assessment list, opposite the tax, and he shall be credited with the amount thereof in his settlement made with the Clerk; provided that on the day of sale the owner or person in possession of any property offered for sale for taxes due thereon, may pay the taxes, penalties and costs due; and provided further, that the Town of San Anselmo may bring suit against the owner of said property, for the collection of said tax or taxes, penalties and costs.

Section 24—The Tax Collector shall make out in duplicate a certificate of delinquent tax sale to cover all the pieces, parcels or tracts of land sold, dated on the day of sale, giving the names of the persons assessed (if known) and a description of the land sold, in the manner set forth in the delinquent list, and stating that the property described was sold for delinquent taxes to the Town of San Anselmo, giving the amount and year of the assessment and specifying when the town will be entitled to a deed.

Said certificate must be signed by the Tax Collector, and be substantially in the following form:

**CERTIFICATE**  
of  
**DELINQUENT TAX SALE**  
State of California,  
County of Marin, ss.  
Town of San Anselmo.  
I, \_\_\_\_\_, Tax Collector of the Town of San Anselmo, hereby certify that in pursuance of the provisions of Ordinance No. \_\_\_\_\_ of said town, I published a "Delinquent Tax List on \_\_\_\_\_

of all persons and property then owing taxes to said town, together with the costs and charges thereon, which said list included the property described in this certificate, and that said "Delinquent List" contained the notice required to be published by said ordinance. That the pieces, parcels or tracts of land hereinafter described, in pursuance of the provisions of said ordinance were sold to the Town of San Anselmo for delinquent taxes this \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_. The names of the persons assessed, (if known) and a description of the land sold, together with the respective amounts delinquent and the year of the assessment are as follows:

(Description)  
I further certify that the said lands were sold subject to redemption, pursuant to said ordinance, and that unless redeemed within five years from the date hereof, said said property on the \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_.

Tax Collector  
One copy of said certificate shall be filed in the office of the County Recorder and the other shall be recorded in a book provided for that purpose in the office of the Tax Collector.

Section 25—A redemption of the property sold may be made by the owner, or any party in interest, within five years from the date of the sale to the town, or at any time prior to the entry of sale. Redemption must be made to the town Tax Collector upon an estimate furnished by the Clerk, in lawful money of the United States. The Tax Collector shall account to the clerk for all moneys received under such redemption, who shall distribute the same to the proper funds in accordance with the regular tax law.

If the property is not redeemed within five years from the date of such sale to the town, the Tax Collector, or his successor in office, shall make a deed of the property to the town. Such deed shall be substantially in the form set forth in Section 3785 of the Political Code.

No other matters need be recited in the said deed than those provided for in the above form. No charge shall be made by the Tax Collector for the making of any such deed. All such deeds shall be recorded in the office of the County Recorder of the County of Marin, and the expense of acknowledging and recording the same shall be a charge against the Town of San Anselmo. All such deeds, after having been duly recorded as herein provided, shall be transmitted to the town clerk and by him filed in his office. Such deed, duly acknowledged or proved, is primary evidence of all those things set forth and enumerated in Section 3786 of the Political Code.

Section 26—In all cases where real estate has been or may hereafter be sold for delinquent taxes to the Town of San Anselmo, and the town has not disposed of the same, the person whose estate has been or may hereafter be sold, his heirs, executors, administrators, or other successors in interest, shall, at any time after the same has been sold to the town and before the town shall have disposed of the same, have the right to redeem such real estate by paying to the Tax Collector of the town, the amount of taxes, penalties and costs due thereon at the time of said sale, with interest on the aggregate amount of said taxes, at the rate of seven per cent per annum; and also all taxes that were a lien upon said real estate at the time said taxes became delinquent; and also all unpaid taxes of every description assessed against the property for each year since the sale; or if not so assessed, then upon the value of the property as assessed in the year nearest the time of such redemption, with interest from the first day of July, following each of said years, respectively, at the same rate, to the time of redemption; and also all costs and expenses of such redemption, and penalties as follows, to-wit: Ten per cent if redeemed within six months from the date of sale; twenty per cent if redeemed within one year therefrom; thirty per cent if redeemed within two years therefrom; forty per cent if redeemed within three years therefrom; forty-five per cent if redeemed within four years therefrom, and fifty per cent if redeemed within five years or any greater number of years therefrom. The penalty shall be computed upon the amount of each year's taxes in like manner, reckoning from the time when the lands would have been sold for the taxes of that year, if there had been no previous sales thereof. The Town Clerk shall, on the application of the person desiring to redeem, make an estimate of the amount to be paid, and shall give him triplicate certificates of the amount, specifying the several amounts thereof, which certificates shall be delivered to the Tax Collector, together with the money; and the Tax Collector shall give triplicate receipts, written or endorsed upon said certificates, to the redemptioner, who shall deliver one of said receipts to the town Clerk and re-deliver one to the Town Tax Collector, and may record one in the office of the County Recorder. Upon tender of the fee for acknowledgment, the Tax Collector shall acknowledge either of said receipts so as to entitle the same to be recorded. Upon the payment of the money specified in said certificate, and the giving of either of the receipts aforesaid by the Tax Collector, any deed or certificate of sale that may have been made to the town shall become null and void, and all right, title and interest acquired by the town under and by virtue of the tax sale, shall cease and determine.

In all cases where deeds have been executed by the Tax Collector in the town, as provided in Section 28 hereof, and the owner of the property redeems the same, as provided in this section, the Town Clerk

is hereby empowered and directed to make, execute and deliver, in the name of the town, to the person in whose names the property is assessed, or his assigns, or when assessed to "unknown owners," to the owner of such real property, a deed substantially in form as follows, to-wit:

THIS INDENTURE, made this \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_, between Town of San Anselmo, a municipal corporation, first party, and \_\_\_\_\_ second party, WITNESSETH:

THAT WHEREAS, the real property hereinafter described was sold to first party for delinquent taxes and penalties in the year \_\_\_\_\_ and thereafter the Tax Collector of first party executed a deed dated \_\_\_\_\_ and recorded in the office of the County Recorder of the County of Marin, State of California, on the \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_, in Volume \_\_\_\_\_ at Page \_\_\_\_\_ records of Marin county;

AND WHEREAS, the taxes and penalties above mentioned, have been paid,

NOW THEREFORE, the said first party, in consideration of the premises and in pursuance of the State and Ordinance in such cases made and provided, does hereby grant to the said second party, that certain real property situate in the Town of San Anselmo, County of Marin, State of California, more particularly described as follows, to-wit:

IN WITNESS WHEREOF, said first party has caused these presents to be executed the day and year first above written,

Clerk of the Town of San Anselmo Section 27 - The Tax Collector shall at his earliest convenience, collect the taxes due on personal property, in this opinion, said taxes are not a lien on real property sufficient to secure the payment of the taxes, by seizure and sale at public auction, as provided in Sections 3820, 3821, and 3822 of the Political Code and Sections 3792, 3793, 3794, 3795, and 3796 of said personal property taxes by the code, relating to the collection of county, except that said sections shall be understood to apply to the town tax collector instead of the county assessor.

Section 28 - The Tax Collector must on or before the last Monday in July in each year, attend at the office of the Clerk with the delinquent list with all items collected marked "Paid" thereon, and the Clerk must then carefully compare the said list with the assessment of persons and property not marked "Paid" on the Assessment Roll, and when taxes have been paid, make note that fact in the appropriate column in the Assessment Roll. The Clerk must then administer to the Tax Collector an oath to be written and subscribed in the delinquent list, stating 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.

The Clerk shall then foot up the amount of taxes remaining unpaid and credit the Tax Collector with the amount and shall have a final settlement with him, and the delinquent list must then remain on file in the Clerk's office.

Section 29 - Any taxes, percent, or other erroneously collected by any officer of the Board of Trustees, shall be refunded by the Treasurer.

Section 30 - When land shall have been sold as the property of designated person for taxes, correct, imposed no misnomer of the owner or other mistake relating to the

Section 31 - All property decreed to the town under the provisions of the Ordinance shall be sold at public auction by the Board of Trustees not less than six months, nor more than three years after the recording of the deed in the office of the County Recorder, after notice of the time and place of sale has been published in a newspaper published and circulated in the Town of San Anselmo for a period of at least two weeks prior to the date fixed for the sale; said notice shall set forth the property to be sold, the time and place of sale, and the terms under which the property will be sold.

The Board of Trustees shall direct the proper officials to make and execute a grant deed in substantially the form prescribed in Section 26 of this ordinance, provided, that the third paragraph of such deed shall read as follows:

AND WHEREAS, said taxes and penalties have not been paid, and said real property was, on the \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_, after due and legal notice given thereof, sold at public auction to second party for the sum of \_\_\_\_\_ Dollars, and on said date the President of the Board of Trustees and the Town Clerk were directed by the Board of Trustees of first party to make and execute this deed to second party.

Said deed, duly acknowledged or proved, shall be prima facie evidence of the legality of all proceedings leading up to its issuance.

Section 32 - All provisions contained herein relative to the time for doing certain acts shall be regarded as directory, and no tax certificate or deed, or proceeding leading up to their issuance shall be declared invalid by reason of a failure to observe the exact date for doing said acts, providing the provisions of this ordinance have been substantially complied with.

In the description of all lands or property, it shall be sufficient to describe them by giving the number of the lot and block and the name of the tract or subdivision, providing a map of such tract or subdivision, showing the numbers or such lot and block has been filed for record in the office of the County Recorder.

Section 33 - All ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 34 - This ordinance shall go into full force and effect thirty days after its final passage.

Arthur H. Ashley  
President of the Board of Trustees

Arthur H. Ashley  
Town Clerk

I, the undersigned, hereby certify that the foregoing ordinance was duly and regularly introduced in the Board of Trustees of the Town of San Anselmo at a Regular Adjourned meeting held August 19th, 1918, and thereafter duly adopted at a regular meeting of said board, held November 4th, 1918, by the following vote, to-wit:

Ayes: Trustees: Perry, Michener, Stephenson and Taylor.  
Noes: Trustees: None.  
Absents: Trustees: None.

I, Arthur H. Ashley, Town Clerk of said town, do hereby certify and affix the official seal of said town this 4th day of November, 1918.

Arthur H. Ashley  
Town Clerk

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