AN ORDINANCE PROVIDING FOR THE ASSESSMENT LIVELY AND COLLECTION OF TAXES

SECTION 1. The Board of Trustees of the Town of San Anselmo do ordain as follows:

SECTION 2. It shall be the duty of the Assessor of the Town from the first Monday of May to the first Monday of August, in each year, to assess, in the Assessments Roll, and under the proper record, the true and full value of all the taxable property within the Town.

SECTION 3. He shall assess all the property which is lawfully taxable at its full and true value, including all real estate,动产 and improvements, and the personal property of all persons and the persons or the taxpaying residents of the Town.

SECTION 4. The Assessor shall have the power to exact from every person, on the true and full value of all the taxable property, a tax in the manner in which it is lawfully taxable for the year in the Assessments Roll, and to pay the same into the hands of the Treasurer of the Town, and to the order of the Treasurer of the Town.

SECTION 5. The Assessments Roll shall be forever sealed and kept in the office of the Assessor of the Town, and shall be open to public inspection at all times during the term of office of the Assessor, and shall be kept in the office of the Assessor, and shall be kept in the office of the Town for the use of the Town.

SECTION 6. The Assessor shall have the power to require any person, upon the true and full value of all the taxable property, a tax in the manner in which it is lawfully taxable for the year in the Assessments Roll, and to pay the same into the hands of the Treasurer of the Town, and to the order of the Treasurer of the Town.

SECTION 7. The Assessments Roll shall be forever sealed and kept in the office of the Assessor of the Town, and shall be open to public inspection at all times during the term of office of the Assessor, and shall be kept in the office of the Assessor, and shall be kept in the office of the Town for the use of the Town.

SECTION 8. The Assessor shall have the power to require any person, upon the true and full value of all the taxable property, a tax in the manner in which it is lawfully taxable for the year in the Assessments Roll, and to pay the same into the hands of the Treasurer of the Town, and to the order of the Treasurer of the Town.

SECTION 9. The Board of Trustees shall have the power to assess the true and full value of all the taxable property, a tax in the manner in which it is lawfully taxable for the year in the Assessments Roll, and to pay the same into the hands of the Treasurer of the Town, and to the order of the Treasurer of the Town.

SECTION 10. The Board of Trustees shall have the power to assess the true and full value of all the taxable property, a tax in the manner in which it is lawfully taxable for the year in the Assessments Roll, and to pay the same into the hands of the Treasurer of the Town, and to the order of the Treasurer of the Town.

SECTION 11. The Board of Trustees shall have the power to assess the true and full value of all the taxable property, a tax in the manner in which it is lawfully taxable for the year in the Assessments Roll, and to pay the same into the hands of the Treasurer of the Town, and to the order of the Treasurer of the Town.

SECTION 12. All taxes shall be due and payable on the first Monday in the month of March, and shall be due and payable on the first Monday in the month of April, and shall be due and payable on the first Monday in the month of May, and shall be due and payable on the first Monday in the month of June, and shall be due and payable on the first Monday in the month of July, and shall be due and payable on the first Monday in the month of August, and shall be due and payable on the first Monday in the month of September, and shall be due and payable on the first Monday in the month of October, and shall be due and payable on the first Monday in the month of November, and shall be due and payable on the first Monday in the month of December, and shall be due and payable on the first Monday in the month of January, and shall be due and payable on the first Monday in the month of February.

The Board of Trustees shall have the power to assess the true and full value of all the taxable property, a tax in the manner in which it is lawfully taxable for the year in the Assessments Roll, and to pay the same into the hands of the Treasurer of the Town, and to the order of the Treasurer of the Town.
Section 25—On the day and hour fixed for the sale, all the property and the personal property of all kinds, in the possession of the tax collector, shall be sold by public auction, subject to the provisions of this act, and to the sale of the taxes as hereinafter provided. The sale shall be held at such place and manner as the tax collector shall designate, and shall be open to the public, and shall be conducted in accordance with the provisions of the law. The discovery fees and other expenses incurred in connection with the sale shall be paid by the person making the sale, and the tax collector shall receive the amount thereof in his settlement with the tax collector.

Section 26—The tax collector shall make a general report to the town on the delinquent property list, and shall be able to show the amount thereof in his settlement with the tax collector. In case the tax collector, on the day of sale, the amount of any property, in possession of any person, for which taxes remain unpaid, the tax collector shall pay the person having possession of the property, the amount of taxes due from the person possessing the property, and shall forthwith deliver to the tax collector the amount of taxes due from such person, and shall be able to show the amount thereof in his settlement with the tax collector.

Section 27—In case of any delinquent property, the tax collector shall make a report of such property to the town, and shall be able to show the amount thereof in his settlement with the tax collector. In case the tax collector, on the day of sale, the amount of any property, in possession of any person, for which taxes remain unpaid, the tax collector shall pay the person having possession of the property, the amount of taxes due from the person possessing the property, and shall forthwith deliver to the tax collector the amount of taxes due from such person, and shall be able to show the amount thereof in his settlement with the tax collector.

Section 28—If the property is not redeemed within five years from the date of the sale, the tax collector shall make a report of the property to the town, and shall be able to show the amount thereof in his settlement with the tax collector. In case the tax collector, on the day of sale, the amount of any property, in possession of any person, for which taxes remain unpaid, the tax collector shall pay the person having possession of the property, the amount of taxes due from the person possessing the property, and shall forthwith deliver to the tax collector the amount of taxes due from such person, and shall be able to show the amount thereof in his settlement with the tax collector.

Section 29—If the property is not redeemed within five years from the date of the sale, the tax collector shall make a report of the property to the town, and shall be able to show the amount thereof in his settlement with the tax collector. In case the tax collector, on the day of sale, the amount of any property, in possession of any person, for which taxes remain unpaid, the tax collector shall pay the person having possession of the property, the amount of taxes due from the person possessing the property, and shall forthwith deliver to the tax collector the amount of taxes due from such person, and shall be able to show the amount thereof in his settlement with the tax collector.

Section 30—If the property is not redeemed within five years from the date of the sale, the tax collector shall make a report of the property to the town, and shall be able to show the amount thereof in his settlement with the tax collector. In case the tax collector, on the day of sale, the amount of any property, in possession of any person, for which taxes remain unpaid, the tax collector shall pay the person having possession of the property, the amount of taxes due from the person possessing the property, and shall forthwith deliver to the tax collector the amount of taxes due from such person, and shall be able to show the amount thereof in his settlement with the tax collector.

Section 31—If the property is not redeemed within five years from the date of the sale, the tax collector shall make a report of the property to the town, and shall be able to show the amount thereof in his settlement with the tax collector. In case the tax collector, on the day of sale, the amount of any property, in possession of any person, for which taxes remain unpaid, the tax collector shall pay the person having possession of the property, the amount of taxes due from the person possessing the property, and shall forthwith deliver to the tax collector the amount of taxes due from such person, and shall be able to show the amount thereof in his settlement with the tax collector.
In all cases where deeds have been executed by the Tax Collector as provided in Section 28 hereof, and the owner of the property redeems the same as provided in this section, the Town Clerk shall hereby be empowered and directed to make a proper certificate and deliver, in the name of the town, to the owner, in whose name the property is assessed or on his or her behalf, or was assessed as "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 for delinquent taxes and penalties in the year and thereafter the Tax Collector of first party executed a deed dated , 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 laws and ordinances 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, does hereby grant

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

And whereas, said deed shall be executed at a time and place to be fixed by the Tax Collector, and the proceedings shall be recorded as provided in Sections 390, 391, and 392 of the Political Code, and Section 227, 228, 230, 234, and 236 of the Penal Code, the provisions of which shall govern the execution of the deed and sale of the property, subject to the conditions and restrictions set forth in Section 240 of said code, and said personal property taxes for the current year of said county except that said procedure shall be understood to apply to the property of the county collector and his successor.

Section 31. When the last Monday in July in each year, the Clerk, after the last Monday in July in each year, and at the time and place appointed in the assessment roll, and after the same roll has been completed, shall make and publish a notice of the assessment roll and the delinquent persons, and give notice to the property, they shall be in default if not collected, in the manner provided in Sections 276 and 277 of said code, and the delinquent persons and the property described shall be subject to the same penalties as provided in said code.

The Tax Collector shall make and publish a notice of the assessment roll and the delinquent persons, and give notice to the property, they shall be in default if not collected, in the manner provided in Sections 276 and 277 of said code, and the delinquent persons and the property described shall be subject to the same penalties as provided in said code.

Section 32. If any real estate or personal property described in the assessment roll shall not be paid for and collected on or before the first Monday in August in each year, the Tax Collector shall cause the same to be advertised for sale at public auction, under the provisions of said code.

Section 33. If any real estate or personal property described in the assessment roll shall not be paid for and collected on or before the first Monday in August in each year, the Tax Collector shall cause the same to be advertised for sale at public auction, under the provisions of said code.

Section 34. These sections shall be known and Andreas as the Property Tax Code, and shall be considered as part of the California Statute Law, and shall be in force and effect from and after the passage hereof.