

ORDINANCE NO. 167

AN ORDINANCE AMENDING SECTIONS 10, 14, 17 and 27 of ORDINANCE NO. 129 ENTITLED "AN ORDINANCE PROVIDING FOR THE ASSESSMENT, LEVY AND COLLECTION OF TAXES."

The City Council of the City of Lodi does ordain as follows:

Section 1. Section 10 of Ordinance No. 129 of the City of Lodi entitled "An ordinance providing for the assessment, levy and collection of taxes" is hereby amended to read as follows:

"Section 10. The City Council shall meet at their usual place of holding meetings on the second Monday of August of each year, at eight o'clock in the afternoon 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 City Assessor shall have been rectified but not longer than seven days, as prescribed by Section 872 of the Municipal Corporation Act. The proceedings of the Board of Equalization shall be governed substantially by the provisions of Sections 3672 and 3682 of said Political Code, inclusive in so far as the said provisions are applicable and not inconsistent with the provisions of the Ordinance."

Section 2: Section 14 of said Ordinance No. 129 is hereby amended to read as follows:

"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 City, who shall within ten days after such delivery forthwith publish in a newspaper published and circulated in said City, a notice specifying:

That the taxes on all personal property secured 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 six o'clock P. M., and that unless paid prior thereto, ten percent (10%) will be added to the amount thereof; and that if the said one-half be not paid before the last Monday in April next, at six 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 six 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."

Section 3: Section 17 of said Ordinance No. 129 is hereby amended to read as follows:

"Section 17: On the first Monday in December 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 Tax Collector shall collect, for the use of the City, an additional ten per cent (10%) thereon; and if they are not paid before the last Monday in April next succeeding, at six o'clock P.M., he shall collect an additional five per cent (5%) thereon. On the last Monday in April of each year, at six o'clock P. M., all of the unpaid taxes on real property are delinquent, and thereafter, the Tax Collector shall collect, for the use of the City, an additional five per cent (5%) thereon; provided, that the entire tax on any real property may be paid at the time when the first installment, as above provided, is due and payable; and provided, also, that the taxes on all personal property unsecured by real property shall be due and payable immediately after the assessment of such personal property is made."

Amended by Ordinance No. 179

Section 4: Section 27 of said Ordinance No. 129 is hereby amended to read as follows:

"Section 27: The Assessor shall at his earliest convenience, collect the taxes due on personal property when, in his 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 Section 3820, 3821, and 3822 of the Political Code, and Section 3792, 3793, 3794, 3795 and 3796 of said code, relating to the collection of county taxes, except that said sections shall be understood to apply to the City Assessor instead of the County Assessor. The assessor shall be governed as to the amount of taxes to be collected by him upon personal property by the rate of taxation in said City for the previous year, and when the rate is fixed, for which such collection is made, then if a sum in excess of the rate has been collected, such excess shall remain in the City Treasury and collections thus made by the Assessor for taxes on personal property shall be final."

Section 5: This ordinance shall be published one time in the Lodi Sentinel, a newspaper of general circulation printed and published in said city, and shall go into full force and effect thirty days from and after its final passage and adoption.

W. A. SPOONER

Mayor of said City and Chairman of its City Council

Attest:

J. F. BLAKELY

City Clerk.

I, the undersigned, hereby certify that the foregoing ordinance was duly and regularly introduced in the City Council of the City of Lodi, at a Regular Adjourned meeting, held September 4th., 1928, and thereafter finally adopted at a regular meeting of said board, held September 17, 1928, by the following vote, to-wit:

- AYES: Councilmen Shattuck, Weihe, Hale, Roach and Mayor Spooner.
- NOES: Councilmen NONE
- ABSENT: Councilmen NONE

In Testimony Whereof I have hereunto set my hand and affixed the official seal of said city this 17th day of September, 1928.

J. F. BLAKELY

City Clerk

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I, J. F. Blakely, City Clerk of the City of Lodi, do hereby certify that the foregoing is a true and correct copy of Ordinance No. 167 of the City of Lodi, and that the same has been published according to law.

J. F. Blakely
City Clerk of the City of Lodi.