

An Ordinance imposing
annual poll-tax, and
providing for the collection
thereof.

The Board of Trustees
of the City of Knoxville
do ordain as follows:-

Sec. 1.

Every male inhabitant of
the City of Knoxville between
the ages of twenty-one and
sixty years, except Indians
not taxed, shall pay ~~an~~ annual
poll tax to ~~the~~ city of ~~three~~ poll-
tax of two dollars ~~as per~~
after provided.

Sec. 2.

And or before the first day
of ~~the~~ March, in each year
the Clerk shall cause to be

printed a sufficient num-
ber of ~~blank~~ poll-tax ~~receipts~~
receipts that year, and shall sum-

ber and sign the same and
deliver them to the Marshal
taking his receipt therefor.

and charging them therewith
in the book of Marshal's accounts

Sec. 3

The Marshal shall, on such
delivery to him of the

blank receipts, demand pay-
ment of street poll-tax of every
person liable therefor as in sec-
tion one of this ordinance pre-
scribed, and, upon payment of
the said tax by any such per-
son, the marshal shall deliver
to him one of the street pol-
l-tax receipts, filled out with
his name. which receipt shall be
the only evidence of such payment.

Sec. 4. Any person liable to pay a street
poll-tax and desiring to work
out the amount thereof may
do so by applying to the Sur-
intendent of streets and for-
forming under his direction
two days work upon ~~any~~ any
of the streets, avenues or public
places of the city; and the
Superintendent shall give
to the person so performing
such work a certificate to
that effect, which in presen-
tation to the marshal shall be
taken up by him; and he shall
deliver to the person so performing
the same the receipt provided

For in Section two of this ordinance, in defining wherein the roads are paid by abatement as per certificate of Superintendent of Streets; provided that any person, desiring to work out his road tax shall have but ten days from the time payment of the same is demanded by the marshal in which to pay from each month.

Sec. 5.

On the neglect or refusal of any person to pay his street wheel-tax within ten days after payment thereof has been demanded by the marshal, or to proceed at the expiration of such time the certificate provided for in Section 4 of this ordinance, the marshal shall collect the same by the seizure and sale of any personal property owned by such person, the sale to be made after three days' verbal notice to ~~and owner~~ of the time and place of sale ~~and assets~~.

~~the time of such time to be
given by public auction in a
meeting in the County or by
posting in the public place
and the same~~

at public auction, and of
sufficient amount of the prop-
erty to pay said tax, per centage
and costs, and the proceeds
of Sections 3793, 3794, 3795,
and 3796 of the Political Code
of California shall apply to
such per centage and sale.

- Sec. 16. At the expiration of each
month the amount shall
pay over to the Treasurer of
the city all moneys collected
by him during said month
on account of the above-
tax accounting the pay-
ment ^{with a} ~~by a person's statement~~
that such moneys are all
that have been collected by
him on such account in the
preceding month and specifi-
fying ~~the~~ the amount re-
ceived as tax and the amount
received as per centage and
costs; ~~with the statement~~
and also an affidavit that

- 16 Such moneys are all that have
- 17 been collected by him in
- 18 such accounts in the preceding
- 19 month; and the Treasurer
- shall give to him a receipt for
- said moneys which shall spec-
- ify separately the aforesaid
- accounts. The marshal shall
- render a like statement to the
- clerk accompanied by said
- receipt of the Treasurer who shall
- be charged with the amount
- thereof.

Sec 7. The marshal shall on the
first Monday of January in each
year return to the Clerk a
list of the names of all more
than when the street poll tax
has been collected either in
money, rent upon the streets
avenues or public places or
by sale of personal property.
and also a list of the names
of those liable to pay said tax
and from whom the same has
not been collected stating
opposite each name the cause

~~shall therefrom give to~~
~~him receipt of the said~~
~~moneys and he shall signify~~
~~separately the amount~~
~~amount.~~

of non-payment; and he shall
also return all blanks, official full
and all certificates issued by the Superintendent of
tax receipts, in his hands to the
Clerk who shall credit him
with the same.

Sec. 8. On and after the first day
in March of each year the
street poll tax for the previous
year, due from any person who
has been assessed for a property
tax, shall, with $33\frac{1}{3}$ per cent
in addition, ~~therein~~ constitute
a lien on the property assessed
to such person and shall be
collected in the ~~way~~ ^{manner} then in
force for the collection of delin-
quent taxes, provided that no
street poll tax shall be delin-
quent until a demand has
been made ~~therein~~ upon the
person liable for the same.

Sec. 9. This ordinance shall have
effect from and after the date
of its publication in the newspaper