#47 System for Assessment

An Ordinance supplemental to Ordinance No. 33 "providing a system for the assessment, levy, and Collection of City Taxes and repealing parts of said Ordinance."

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

Sec. 1 Immediately after the time at which property taxes become delinquent the Tax Collector must deliver to the Clerk a complete "delinquent list" of all persons and property then owing taxes, in which list must be set down all matters and things in the assessment book and relating to delinquent persons or property; and said list shall be verified by the Collector's affidavit. The Clerk must carefully compare said list with the assessment book, and if satisfied that it contains a correct statement of all taxes due and unpaid he must foot up the total amount thereof, and credit the Tax Collector, who acted under it, therewith. And the Clerk shall then charge the acting Tax Collector with the amount of taxes due on the delinquent tax list with five per cent added thereto, and immediately thereafter deliver such list duly certified to such tax collector.

Sec, 2. The Tax Collector must collect, in addition to any tax thereafter paid to him, the said five per cent on the amount thereof.

Sec, 3. On or before the ~~first~~ ~~third~~ first Saturday in February in each year the marshal, as Tax Collector must publish the delinquent tax list, which must contain the names of the persons, and a description of the property delinquent, and the amount of tax and costs due, opposite each name and description, and the taxes due on personal property added to taxes on real estate where the real estate is liable therefor, or the several taxes are due from the same person; and such publication shall be made once a week for three successive weeks in said newspaper published in said City of Redlands.

Sec. 4 The said Tax Collector shall append to and publish with said delinquent list a notice that unless the taxes delinquent, together with the costs and percentage, are paid, the real property upon which such taxes are a lien will be sold at public auction, designating in said notice the time and place of such sale, which time must not be less than twenty one, nor more than twenty eight days from the first publication, and which place shall be in front of the said Tax Collector's office in said City.

Sec 5 Said Tax Collector, as soon

as he has made the publication required by the foregoing sections, must file with the clerk of the city a copy of the publication with an affidavit ~~thereto~~ attached thereto that it is a true copy of the same that the publication was made in a newspaper stating the name and place of publication, and the date of each appearance.

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Sec. 6. The Collector must collect in addition to the taxes due on the delinquent list and five per centum added thereto, fifty cents on each lot, piece or tract of land separately assessed, and on each assessment of personal property.

Sec. 7. On the day fixed for the sale, or on some subsequent day to which he may have postponed it, of which postponement notice must be given, such collector, between the hours of ten o'clock a.m. and three P.m., must commence the sale of the property advertised, commencing at the head of the list and continuing alphabetically, or in the numerical order of the lots and blocks, until completed.

Sec. 8. The Collector may postpone the day of commencing the sale, or the sale from day to day; but the sale must be completed within three weeks from the day first fixed.

Sec. 9. The owner, or person in possession of any real Estate offered for sale for taxes due thereon may designate in writing to the tax collector prior to the sale what portion of the property he wishes sold if less than the whole, but if he does not, then the Collector may designate it, and the person who will take the least quantity of land, or in case an undivided interest is assessed, then the smallest portion of the interest, and pay the taxes and costs due, including fifty cents for duplicate certificate of sale, is the purchaser. But in case there is no purchaser in good faith, as herein provided, on the ~~first day that the~~ property is offered for sale, then when the property is thereafter offered for sale, and there is no purchaser in good faith for the same, the whole amount of the property assessed shall be struck off to said City as purchaser, and the duplicate certificate delivered to the clerk of the City without charge, and filed in his office; and the collector shall enter opposite the tax: "sold to the City", and shall be credited with the amount thereof in his settlement.

Sec. 10 If the purchaser does not pay the taxes and costs before 10 o'clock a.m. of the following day the property on the next sale day, before the regular sale, must be resold for the taxes and costs.

Sec. 11. The bid of any person refusing to make the payment for property purchased by him must not be received on the sale of any property advertised in the delinquent list of that year,

Sec. 12. After receiving the amount of the taxes and costs, the Collector must make out in duplicate a certificate dated on the day of sale stating (when known) the name of the person assessed, a description of the land sold, the amount paid therefor; that it was sold for taxes, giving the amount and year of the assessment, and specifying the time when the purchaser will be entitled to a deed.

Sec. 13. The collector, before delivering any certificate must enter in a book a description of the land sold, corresponding to that in the Certificate, the date of sale, purchaser's name and amount paid; regularly number the descriptions on the margin of the book and put a corresponding number on each certificate.

Sec. 14. Such certificate must be signed by the collector and one copy delivered to the purchaser, and the other ~~filed~~ to the ~~office of the~~ clerk of the City, who must ~~file the~~

file the same, and make an entry thereof in a book similar to that required of the Collector.

Sec, 15 Any property sold for taxes as herein provided, shall be subject to redemption within the time, and in the manner provided, or that may hereafter be provided by law for the redemption of property sold for State and County taxes.

Sec, 16. If the property be not redeemed in the time allowed by law for its redemption the Collector, or his successor in office, must make to the purchaser, or his assignee, a deed of the property, reciting in the deed the substance of the certificate, and that no person has redeemed the property during the time allowed for its redemption; for which deed, except when made to the City, such purchaser or his assignee, shall pay to the Collector the sum of three dollars, which he shall account as for other moneys; provided however, that no deed of property sold at a delinquent tax sale shall be issued, until after the purchaser of such property, or his assignee, shall have complied with the provisions of Section 3785 of the Political Code of California as to notice, and shall have filed with the tax collector an affidavit showing ~~showing~~ such said compliance. Such purchaser shall be entitled to receive the sum of three dollars for service of said notice and making of said affidavit, which sum shall be paid by the redemptioner at the time, and in the same manner, as other costs, percentages, penalties, and fees are paid.

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If the treasurer discovers before the sale that, on account of irregular assessment, or for any other error, any land ought not to be sold, he must not offer the same for sale; and the Board of Trustees must cause the assessor to enter the uncollected taxes upon the assessment-book of the next succeeding year, to be collected as other taxes entered thereon.

Sec. 18. When land is sold for taxes correctly imposed as the property of a particular person, no misnomer of the owner, or supposed owner, or other mistake relating to the ownership thereof, affects the sale or renders it void or voidable.

Sec. 19. Whenever property is advertised for sale for non-payment of delinquent taxes, and the assessment is valid in part, and void for the excess, the sale shall not, for that cause, be deemed invalid, unless the owner of the property, or his agent, shall, not less than six days before the time at which the property is advertised to be sold, deliver to the tax collector, a protest in writing signed by the respective owner, or agent, specifying the portion of the tax which he claims to be invalid, and the grounds of such claim. ~~and in case of such a protest so delivered to the tax collector~~

Sec. 20. In case any owner of property advertised to be sold for delinquent taxes shall, at least six days before the time advertised for such sale to take place, deliver to the Collector his written protest against such sale, signed by himself or his agent, claiming that the assessment is void in whole or in part, and if in part only, for what portion, and, in either case, specifying the grounds of such claim, - the Collector shall, either sell the property for the whole amount appearing on the assessment book, or withdraw the property from sale and report the case to the Board of Trustees; and in such case the Board may either direct the Collector to proceed with the sale, or direct the foreclosure of the lien of such tax by action.

Sec. 21. Sections 50, 51, 52 and 53 of Ordinance No. 83, passed on the 23rd day of April A.D. 1889 and any other parts of said Ordinance in conflict with the provisions hereof are hereby repealed.

Sec. 22. This Ordinance shall take effect from and after the date of its passage.

Passed [illegible] 9th [illegible] A.D. [illegible]

[illegible]
President

[illegible]
Clerk

Sec. The Tax Collector must, on the first Monday of April in each year, deliver the delinquent list to the Clerk of the City who must carefully compare said list with assessments not marked "paid" on the assessment-book, and when taxes have been paid, note the fact in the proper column in said book.

Sec. The Clerk must then administer to the Tax Collector an oath to be written and subscribed in the delinquent list that every person and all property assessed in such list on which taxes have been paid has been credited in the list with such payment, and the Clerk must then foot up the amount of taxes remaining unpaid, and credit the Tax Collector with the [illegible] and have a final settlement with him; and the delinquent list must remain on file in the Clerk's office