

Ordinance No. 139.

Ord No. 139
R&P 1506

An Ordinance relating to the assessment, levy and Collection of City Taxes.

The People of the City of Albany do Ordain as follows:

Section I. The Recorder shall provide an assessment roll in the following form to wit:

Names	description of all property	value	assessment	levy	amount	tax	amount	tax	amount	tax	amount	tax	amount	tax	amount	tax	amount	tax

And that the assessment of the city of Albany shall be made upon said roll as directed by section 103 of the City Charter.

Section II. Upon the completion of the assessment roll as provided in section 103 of the City Charter, the Recorder shall give ten days notice of the time and place of the meeting of the City Council to sit as a board of equalization, by publication in a news paper published in and of general circulation in the City of Albany.

Section III. Within ten days from the date of the levy of the tax as provided in section 103 of the City Charter the Recorder shall complete and extend upon the assessment roll the amount of tax due from each person firm or corporation therein and place the said assessment roll, with said taxes extended thereon, in the hands of the City Marshall for the collection of said tax.

Section IV. It shall be the duty of the City Marshall to collect all taxes, and receipt for the same. He shall number all receipts consecutively and shall retain a stub of each receipt showing the number, date, person to whom issued and the amount thereof. He shall enter the number of each receipt, and the amount thereof on the assessment Roll in appropriate columns opposite the name of the person to whom the receipt is issued, and he shall immediately before returning the tax Roll provide thereon under appropriate headings the the amount of taxes delinquent, and the City Marshall shall likewise make in appropriate columns on said tax Roll all taxes collected upon any alias warrant.

issued to him.

Section II. The City Council shall at the first regular meeting thereof after the return of the tax roll as provided in Section 107 of the City Charter order the City Recorder to immediately issue and cause to be tax roll a warrant as provided in Section 108 of said City Charter, and deliver the same to the Marshal, who shall return the same as provided in said Section 108 within fifty days from the date of said warrant, and any alias warrant issued in pursuance of Section 116 of said Charter shall be returned in the same form as the original warrant.

Section III. City orders issued by the Recorder shall be received for city taxes; provided that the amount of said orders shall not exceed the amount of taxes payable by the party presenting the same.

Section IV. All Ordinances and parts of Ordinances in conflict with herewith are hereby repealed.

Passed this Council December 26th 1885.

Approved December 29th 1885.

Attest: W. J. Hester,
Recorder of the City of Albany.

J. S. Matthews, Lord
Mayor.