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Ordinance No. 112, providing for a Road poll tax and a Penalty for the non-payment of same.

The Board of Supervisors of the County of Calaveras do ordain as follows:

The sum of Two Dollars, provided the same is paid before the first Monday of July, 1902, but if not paid before the first Monday of July, 1902, then it shall be Three Dollars, as Road Poll Tax for the year 1902, to be collected by the County Assessor as required by Chapter 9, Part 3 of the Political Code of the State of California, and the said tax is levied hereby on every male person over twenty-one years and under fifty-five years of age in the County of Calaveras, State of California, excepting all persons who were honorably discharged from service in the army or Navy of the United States at any time within the first day of April, 1861, and the first day of September, 1865, and every other person not above exempted who may be found in each road District who have not already paid the same in some other District the same must be collected.

If any person assessed for a property tax has not paid the Assessor the road poll tax due from him as above provided, it, with 33-1/3% in addition thereto shall constitute a lien upon the property assessed to such person. Such lien to attach before the first Monday or March, 1902, and must be collected in the same manner and at the same time as other delinquent taxes are collected.

On the first Monday of July, 1902, the Assessor must return to the Auditor all two dollar blank road poll tax receipts received by him and not used and pay to the Treasurer the total sum collected and not already paid into the Treasury of the County, pursuant to Section 3853 of the Political Code of California, less the amount of his fees and the Auditor must thereupon deliver to him all three dollar road poll tax receipts. On the 1st Monday of December, 1902, the Assessor must return to the Auditor all Three Dollar road poll tax receipts received by him, and not used, and must, at the same time, make final settlement with the Auditor therefor.

This Ordinance shall take effect and be in force on and after the 19th day of February, 1902, and before taking effect shall be published for one week in the Calaveras Citizen, a weekly newspaper printed and published in the said County of Calaveras.

Passed and approved by the following vote on the 4th day of February, 1902.

Ayes: Supervisors, J. W. Roberts, H. Hinnighofen, H. B. Wiegand, and J. A. Lutz. Absent: E. E. Walsh
Koes.-----

(Seal)

H B Wiegand Chairman of the Board of

Supervisors of Calaveras County, California.

J S Jack Clerk of said Board. (Endorsed) Filed, Feb. 4, 1902.

J S Jack Clerk.