

Ordinance 236.

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

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

Section 1: The Recorder shall provide an assessment roll in the following form, to wit:

Names	Description of Property	no. of lot	no. of block	value of lot	value of all lots	value of Personal Property	Total value of City Property	Subst. tax	Exemption	Real Estate Property	amount of Taxes	no. of Receipts	amount of taxes paid	amount of Taxes delinquent	Taxes Collected	Taxes Collected delinquent	or Allocated

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And that the assessment of the City of Albany shall be made upon said roll as directed by Section 112 of the City Charter.

Section 2: Upon the completion of the assessment roll as provided in ^{Section} 112 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 publishing in a newspaper, published in and of general circulation in the City of Albany.

Section 3: Within ten days from the date of the levy of the tax as provided in Section 114 of the City Charter, the Recorder shall compute 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 Marshal for the collection of said tax, who shall proceed to collect and make return of the same as provided in Sections 115 and 116 of the City Charter, unless the time for collecting and making return of such tax be extended by the Council.

Section 4. It shall be the duty of the city Marshal 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, note thereon under the appropriate headings the amount of taxes delinquent, and the Marshal likewise shall note in appropriate columns on said tax-roll all taxes collected upon any alias warrant issued to him.

Section 5: The City Council shall at the first regular meeting thereof after the return of the tax-roll, as provided in section 116 of the City Charter, order the City Recorder to immediately issue and annex to said tax-roll a warrant as provided in section 117 of said Charter, and deliver the same to the Marshal who shall return the same as provided in said section 117 within sixty days from the date of said warrant, and any alias warrant issued in pursuance of section 125 of said Charter shall be returned, as in said section provided.

Section 6: City Orders issued by the Recorder shall be receivable 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 7. That all ordinances and parts of ordinances in conflict herewith are hereby repealed.

Section 8. This Ordinance shall take effect and be in full force from and after

its approval by the mayor.

Passed the Council February 23rd 1892.

Approved February 25th 1892.

Attest:

W. Henton

Recorder of the City of Albany.

J. L. Orman Mayor of the City of Albany.

City Recorder's Certificate to Ordinance no. 236.

Office of City Recorder
State of Oregon }
County of Linn }

J. W. Henton, Recorder of the City of Albany

Oregon do hereby certify that the foregoing Ordinance no. 236, has been by me carefully compared with the original Ordinance bill no. 243 now on file in this office, and that it is a true and correct copy of all and the whole of said bill no. 243, as passed by the Common Council of said City February 23rd, A. D. 1892.

In testimony whereof I have hereunto set my hand, and affixed the seal of the City of Albany this 25th day of February A. D. 1892.

W. Henton

Recorder of the City of Albany.

