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~~corporation~~ tax due therefor shall have first been paid. The Commissioner of Finance and Revenue, shall be responsible for all acts of the deputies in said office. He shall be active in collecting all delinquent taxes and enforcing their collection as herein provided, and as may be provided by ordinance. He shall have all the powers and perform all the duties herein provided, and such others as the Board of Commissioners may confer and prescribe. For any failure to deposit with the City Treasurer within twenty four hours of the collection thereof, all moneys collected by him, the said Commissioner of Finance and Revenue and the sureties on his bond shall be required to pay interest at the rate of 10 per cent per annum on such money until deposited, and the Board of Commissioners shall have power to remove ~~such~~ ^{said} member from the department of Finance and Revenue for failure to deposit any collections as required, and appoint another member to said department, and it shall be their duty to make such removal for such offense if it shall be persisted in by him.

If the Assessor of taxes purposes to increase any assessment over the amount assessed in the preceeding year, he shall cause notice stating the fact that the assessments of the property owner is about to be increased, without specifically designating the particular property or the amount to be increased, to be addressed to the owner, agent or representative thereof, and mailed at the Postoffice in the City of Tulsa, and shall give further notice by publication for one day in some newspaper published in the City of Tulsa, and in such newspaper publication the names of as many owners as the Assessor of taxes shall see fit may be included in one notice, provided, when the owner is unknown the newspaper notice shall be sufficient.

The Assessor of taxes shall have the power under such regulation and method as may be prescribed by the Board of Commissioners by ordinance, to pro rate the taxes against tracts of land owned by different owners which have been taxed together as one tract, and to divide and apportion the lien to each of the several tracts according to its proportion of the entire assessment.

2. The Board of Commissioners shall have full power to provide by Ordinance for the prompt collection of taxes assessed, levied and imposed under this charter, and are hereby authorized and to that end may and shall have full power and authority to sell or cause to be sold all kinds of property, real and personal, and may and shall make such rules and regulations and ordain and pass all ordinances deemed necessary to the levying, laying, imposing, ^{ordinance and} assessing and collecting of any taxes provided for in this charter. Unless otherwise provided by this Charter, all property in such City liable to taxation shall be assessed in accordance with the provisions of the general laws of the State, in so far as applicable.

3. The Board of Commissioners shall have power by ordinance to regulate the manner and mode of making out tax lists, inventories and appraisements of property therein, and to prescribe the oath that shall be administered to each person on rendition of his property, and prescribe how, when and where property shall be rendered, and to prescribe the number and form of assessment rolls and fix the duties and define the powers of City Assessor and adopt such measures as the Board of Commissioners may deem advisable to secure the assessment of all property within the city limits, and collect the taxes thereupon, and may provide a fine for all persons neglecting, failing or refusing to render their property for taxation.

4. The Assessor of taxes shall, at least ten days before the 1st day of January of each year, give public notice by hand bills circulated through the city and by advertisement in some paper, that all persons owning or controlling, as agent or otherwise, any personal property or real estate subject to municipal taxation, are required to render the same for taxation on or before the 1st day of April of each year. All merchants doing business in the city are re-