

or reduce the valuation fixed by the assessors as the case may require, so as to equalize the bases and method of assessments adopted for all such renditions. It shall also be their duty to hear and fairly determine all appeals from property assessments fixed by them or under their authority. It shall be the duty of the Board of Commissioners to adopt such rules and regulations from time to time as to them may appear necessary to secure complete renditions for assessments of all taxable property in the city.

The Board of Commissioners shall cause to be prepared as soon as practicable after the tax rolls shall be revised and finally adopted, an alphabetical list of taxpayers of the city, together with the total amount of property assessed against each, which list shall be preserved in the office of the City Auditor and shall be accessible to the public.

9. A lien is hereby created on all property, personal and real, in favor of the City of Tulsa, for all taxes, ad valorem, occupation or otherwise. Said lien shall exist from August first in each year until the taxes are paid. Such lien shall be prior to all other claims, and no gift, sale, assignment or transfer of any kind, or judicial writ of any kind, can ever defeat such lien, but the Commissioner of Finance and Revenue can pursue such property, and wherever found, may ~~seize~~ ^{seize} and sell enough thereof to satisfy such taxes.

10. If anyone against whom a personal tax is assessed, and which is due and unpaid, whether the same be delinquent or not, shall have removed out of the city, or shall be about to remove out of the city, or shall have removed or about to remove his personal property out of the city, it shall be the duty of the Commissioner of Finance and Revenue to proceed at once and collect such taxes by seizure and sale of any personal property of such person to be found in the City of Tulsa or anywhere in the State of Oklahoma.

11. All taxes shall be payable at the office of the Commissioner of Finance and Revenue, and the Board of Commissioners shall have full power to sell or cause to be sold, all personal and real property for taxes due, and shall make all rules and regulations necessary for such purpose.

12. No demand for taxes shall be necessary, but it is hereby made the duty of every person or corporation subject to taxation to attend at the office of the Commissioner of Finance and Revenue ^{some time between the first day of August and the first day of November in each} year and pay his or her taxes. If any tax payer shall fail to pay such taxes before the first day of November after the same shall become due, the same shall be delinquent and ^{bear} interest at the rate of six per cent per annum. Upon all taxes paid or collected after the first day of November the Commissioner of Finance and Revenue shall collect from the delinquent tax payer a penalty of two per cent of the total amount of taxes collected from or paid by such taxpayer. On all taxes paid or collected after the first day of December next following the time when such taxes shall have become due, the Commissioner of Finance and Revenue shall collect a penalty of four per cent on the total amount of taxes paid or collected. On all taxes paid or collected after the first day of January next following the date on which such taxes shall have become due, the Commissioner of Finance and Revenue shall collect a penalty of six per cent on the total amount of taxes paid or collected. On all taxes paid or collected after the first day of February next following the time at which such taxes shall have become due, the Commissioner of Finance and Revenue shall collect a penalty of ten per cent on the total amount of taxes paid or collected, which penalty shall be cumulative of and in addition to the interest provided for by this section and such penalties shall be an obligation of the taxpayer, and be secured by the same lien and collected in the same manner as the taxes.

13. The Commissioner of Finance and Revenue shall, by virtue of his tax rolls, have power and authority to seize and levy upon personal property and real estate and sell the same