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**GOVERNMENT CODE - GOV**

**TITLE 3. GOVERNMENT OF COUNTIES [23000 - 33205]** ( Title 3 added by Stats. 1947, Ch. 424. )

**DIVISION 1. COUNTIES GENERALLY [23000 - 23732]** ( Division 1 added by Stats. 1947, Ch. 424. )

**CHAPTER 2. Boundaries [23070 - 23296]** ( Chapter 2 added by Stats. 1947, Ch. 424. )

**ARTICLE 4.5. Alteration of Boundaries [23230 - 23296]** ( Article 4.5 added by Stats. 1974, Ch. 1393. )

**23230.** This article shall provide the sole procedure for the change, alteration or reformation of existing county boundaries, not authorized to be taken pursuant to Article 4 (commencing with Section 23200) of Chapter 2 of Division 1 of Title 3 of the Government Code.

(Added by Stats. 1974, Ch. 1393.)

**23231.** As used in this article:

- (a) "Accepting county" means the county accepting transferred territory by reason of a county boundary change.
- (b) "Clerk" means the clerk of a county board of supervisors. When the office of clerk of the board is separate from the office of registrar of voters, "clerk" means the registrar of voters with respect to all duties pertaining to the conduct of elections and the certification of petitions and clerk of the board with respect to all other duties specified in this article.
- (c) "Commission" means the County Boundary Review Commission.
- (d) "Indebtedness" means the net obligations of a county arising from contract or through the operation of law, other than short-term operational expenses, but including and not limited to obligations arising under general obligation bonds, leases, joint powers agreements, and similar obligations or contracts entered into by the county prior to the date on which a petition is filed. Net obligation shall be deemed to mean the gross obligation outstanding after deduction of offsetting revenues, other than tax revenues.
- (e) "Owner" means the owner as shown on the last equalized assessment roll, except that the person entitled to be shown as owner on the current assessment roll shall be deemed the owner, and except that, where the property affected is subject to a recorded written agreement to buy, the purchaser under such agreement to buy shall be deemed the owner.
- (f) "Transferring county" means the county from which territory is, or is proposed to be, transferred by reason of a county boundary change.
- (g) "Uninhabited territory" means territory where less than 12 persons who have been registered to vote within the territory for at least 54 days reside at the time of filing of a petition or resolution for county boundary change.
- (h) "Value of the uninhabited territory" means the value of land and improvements thereon.

(Added by Stats. 1974, Ch. 1393.)

**23232.** Proceedings under this article shall not be subject to the provisions of the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (Division 3 (commencing with Section 56000) of Title 5), relating to local agency formation commissions.

(Amended by Stats. 2009, Ch. 332, Sec. 3. (SB 113) Effective January 1, 2010.)

**23233.** Proceedings to change, alter, or reform the boundary lines between counties may be initiated by petition, or by resolution of the legislative body of either affected county or of any city within either affected county filed with the clerk of the transferring county.

(Added by Stats. 1974, Ch. 1393.)

**23234.** A petition shall contain in substance the following:

- (a) An accurate description of the proposed new boundary line as it will appear or exist if the existing boundary line is changed, altered and reformed.

(b) A statement that the proposed new boundary line does not pass through or divide the territory of any incorporated city.

(c) A statement of the area in square miles of the territory proposed to be transferred.

(d) A statement of the population which will remain in each of the counties affected.

(e) The name of the transferring and accepting counties.

*(Added by Stats. 1974, Ch. 1393.)*

**23235.** The petition shall be signed by qualified electors of either affected county equaling in number not less than 25 percent of the number of electors of each county registered within the county on the date of the last preceding gubernatorial election.

*(Added by Stats. 1974, Ch. 1393.)*

**23236.** When the territory to be transferred from one county to another is uninhabited, proceedings may also be initiated by a petition signed by the owners of not less than one-fourth of the land in the territory by area and by assessed value as shown in the last equalized assessment roll of the county in which the territory is situate. Such petitions shall comply with all other requirements of this article.

*(Added by Stats. 1974, Ch. 1393.)*

**23237.** Each elector, after signing a petition, shall add the name of the county in which the elector resides, the elector's place of residence, giving a street and number or a designation sufficient to enable the place of residence to be readily ascertained, and the date the elector signed the petition.

*(Added by Stats. 1974, Ch. 1393.)*

**23238.** A petition may consist of a single instrument or several counterparts.

*(Added by Stats. 1974, Ch. 1393.)*

**23239.** A petition may designate not more than three persons as chief petitioners setting forth their names and mailing addresses.

*(Added by Stats. 1974, Ch. 1393.)*

**23240.** No petition shall be accepted for filing pursuant to this article unless the signatures thereon shall have been secured within six months of the date on which the first signature on the petition was affixed and such petition is submitted for filing as provided in Section 23241 within 60 days after the last signature is affixed. If the time between the date on which the last signature is affixed and the date on which the petition is submitted for filing exceeds 60 days, or, if any signature on the petition has been secured more than six months from the date on which the first signature was affixed, the petition shall be considered insufficient and shall be filed by the clerk as a public record without prejudice to the filing of a new petition.

*(Added by Stats. 1974, Ch. 1393.)*

**23241.** All petitions shall be filed with the clerk of the transferring county. All counterparts of a petition shall be filed at the same time.

*(Added by Stats. 1974, Ch. 1393.)*

**23242.** Within 30 days after the date of filing of a petition, the clerk of the transferring county shall examine the petition and determine whether it is signed by the requisite number of signers. When the clerk has completed the examination, the clerk shall certify the results of the examination.

*(Added by Stats. 1974, Ch. 1393.)*

**23243.** If the clerk certifies a petition to be insufficient the clerk shall give mailed notice thereof to each of the chief petitioners, if any, and file the petition as a public record without prejudice to the filing of a new petition.

*(Added by Stats. 1974, Ch. 1393.)*

**23244.** If the clerk certifies a petition to be sufficient, the clerk shall immediately transmit a copy of the certification to the board of supervisors of both affected counties and to each of the chief petitioners, if any.

*(Added by Stats. 1974, Ch. 1393.)*

**23245.** In certifying the sufficiency of a petition, the clerk shall compare the name of each person signing the petition with the registration records of the county in which the person signing the petition resides.

*(Added by Stats. 1974, Ch. 1393.)*

**23246.** A resolution to initiate proceedings for a county boundary change shall contain the information required for a petition by Section 23234.

*(Added by Stats. 1974, Ch. 1393.)*

**23247.** Upon receipt of the certification of a petition or a certified copy of a resolution, the board of the transferring county shall forthwith transmit a copy of the certification or a certified copy of the resolution to the Governor.

*(Added by Stats. 1974, Ch. 1393.)*

**23248.** Upon receipt of notice pursuant to Section 23247, the Governor shall create a County Boundary Review Commission to review the proposed county boundary change, and appoint five persons to be members of the commission. Of the five persons appointed to the commission, two shall reside within the territory to be transferred, two shall reside within the accepting county, and one shall not be a resident of either the territory to be transferred or of the accepting county.

*(Added by Stats. 1974, Ch. 1393.)*

**23249.** The commission shall determine:

(a) An equitable distribution, as between the transferring county and the accepting county, of the indebtedness of each affected county.

(b) The fiscal impact of the proposed boundary change in each affected county.

(c) The economic viability of each affected county if the proposed boundary change is effected.

(d) The final boundary lines between the two affected counties as they will exist if the proposed boundary change is effected.

(e) A procedure for the orderly and timely transition of services, functions, and responsibilities from the transferring county to the accepting county.

(f) The division of both affected counties into five supervisorial districts. The boundaries of the districts shall be established in a manner that results in a population in each district which is as equal as possible to the population in each other district within the county.

(g) The division of both affected counties into a convenient and necessary number of road and school districts, the territory of which shall be defined. To the extent possible, existing road and school districts located within the territory which is to be transferred shall be maintained.

*(Amended by Stats. 2012, Ch. 470, Sec. 25. (AB 1529) Effective January 1, 2013.)*

**23250.** In determining the fiscal impact of the proposed boundary change and the economic viability of each affected county if the proposed boundary change is effected, the commission shall consider:

(a) The cost of providing services in both affected counties.

(b) Projected revenues available to each county.

(c) The effect of any projected reduction in revenue available to each county.

*(Added by Stats. 1974, Ch. 1393.)*

**23251.** Within 10 days after notice and acceptance of appointment of the last appointed member, the members of the commission shall meet at the principal administrative office of the transferring county and organize by electing from their number a chairman. They shall also appoint a secretary who shall not be a member of the commission. Thereafter the members of the commission may meet at such times and places as they select.

A majority of the commissioners shall constitute a quorum for purposes of transacting business and making the determinations required by this article.

*(Added by Stats. 1974, Ch. 1393.)*

**23252.** The commission shall conduct a public hearing to receive information regarding its determinations, and to hear any protests and objections to the proposed county boundary change. Notices of hearing shall be published pursuant to Section 6061 in a newspaper of general circulation in each affected county.

In addition:

(a) The commission shall cause written notice of the hearing to be given to each of the chief petitioners, if any.

(b) Where the territory proposed to be transferred is uninhabited, the commission shall cause written notice of the hearing to be mailed to each person to whom land within the territory proposed to be transferred is assessed in the last equalized county assessment roll available on the date the proceedings were initiated, at the address shown on the assessment roll or as known to the commission, and to any persons who have filed their name and address and the designation of the lands in which they have any interest, either legal or equitable, with the commission.

(c) In the event any land within the territory proposed to be transferred is tide or submerged land owned by the state, the commission shall also cause written notice of the hearing to be mailed to the State Lands Commission. Such notice shall be given not less than 45 days before the time fixed for hearing.

The notices referred to in subdivisions (a) and (b) shall be given not less than 20 days before the time fixed for hearing; provided, that the notice referred to in subdivision (b) need not be sent if the owner or owners of all of the territory to be transferred have petitioned for the county boundary change or filed their consent to the boundary change in writing with the commission.

*(Added by Stats. 1974, Ch. 1393.)*

**23253.** At any time prior to final adjournment of the hearing on protests, any owner of property within the uninhabited territory proposed to be transferred may file written protest against the boundary change. The protest shall state the name of the owner of the property affected and the street address or other description of the property sufficient to identify it on the last equalized assessment roll. A metes and bounds description shall not be required if the property can be otherwise described in a manner sufficient to identify it on the last equalized assessment roll. Protests may be made on behalf of the owner by an agent authorized in writing by the owner to act as agent with respect to such land, except that protest may be made on behalf of a private corporation which is an owner of property by any officer or employee of the corporation without written authorization by the corporation to act as agent or make such protest.

*(Added by Stats. 1974, Ch. 1393.)*

**23254.** On the date and at the time set for hearing, the commission shall hear and consider all protests made by owners of property within the uninhabited territory proposed to be transferred.

If the territory proposed to be transferred is uninhabited, the commission shall hear and pass upon all protests so made:

(a) If privately owned property and no publicly owned property is proposed to be transferred, further proceedings shall not be taken if protest is made by private owners of one-half of the value of the uninhabited territory proposed to be transferred. The value given such property for protest purposes shall be that shown on the last equalized assessment roll if the property is not exempt from taxation. If the property is exempt from taxation, its value for protest purposes shall be determined by the county assessor in the same amount as he would assess such property if it were not exempt from taxation.

(b) If privately owned property and publicly owned property are proposed to be transferred in the same proceeding, further proceedings shall not be taken if protest is made by public and private owners of one-half of the value of the uninhabited territory. The value given privately owned property shall be determined pursuant to subdivision (a) of this section. The value given publicly owned property for protest purposes shall be determined by the county assessor in the same manner as is provided in subdivision (a) of this section for privately owned property, exempt from taxation.

(c) The value for protest purposes to be given property held in joint tenancy or tenancy in common shall be determined by the commission in proportion to the proportionate interest of the protestant in such property.

(d) When property is subject to a written recorded agreement to buy, the purchaser under the agreement may protest and the seller may not even though he is shown as the owner on the last equalized assessment roll.

Determinations of the value of publicly owned property, or privately owned property exempt from taxation by the county assessor for protest purpose shall be obtained from the assessor by the protestant and submitted to the commission with the written protest.

*(Added by Stats. 1974, Ch. 1393.)*

**23255.** The commission shall determine at the hearing or within 30 days after the closing of the hearing whether or not a majority protest, of owners of property within uninhabited territory proposed to be transferred has been made. If it does not make a determination within such period, it shall be deemed to have made a determination on the 30th day that a majority protest has been made.

If there is a determination that a majority protest has been made, no further proceedings for the transfer of any of the same uninhabited territory shall be taken for one year after the date of the determination except upon the petition or consent of all property owners of the uninhabited territory proposed to be transferred.

*(Added by Stats. 1974, Ch. 1393.)*

**23256.** On the date and at the time fixed for hearing, the commission shall also hear and may grant or deny any request for exclusion filed pursuant to Sections 23256.5 and 23257.

*(Added by Stats. 1974, Ch. 1393.)*

**23256.5.** At any time prior to the final hearing on the proposed county boundary change, any owners of real property within the territory proposed to be transferred and contiguous to the boundary line thereof, may make a written request, filed with the commission, for exclusion of his property from the territory proposed to be transferred. Such a request shall contain sufficient information to identify the property for which the exclusion is sought.

*(Added by Stats. 1974, Ch. 1393.)*

**23257.** Written requests for exclusion of any territory within the territory proposed to be transferred and contiguous to the boundary line thereof may be filed with the commission by any registered elector of that territory. Such a request shall contain sufficient information to identify the territory for which the exclusion is sought.

*(Added by Stats. 1974, Ch. 1393.)*

**23258.** Boundary lines between counties may not be changed if as a result of such change: (a) a strip of untransferred territory less than 200 feet wide and more than 300 feet long is created; (b) a strip of untransferred territory consisting solely of a highway or portion thereof is created; or (c) the territory of any incorporated city is divided.

*(Added by Stats. 1974, Ch. 1393.)*

**23259.** The hearing of protests and requests for exclusion may be continued from time to time during the course of the commission's determinations.

By citation or subpoena signed by its chairman and secretary, the commission may compel the attendance of such persons and the production of such books, papers and other documents before it as it deems necessary for the performance of its duties.

All officers and employees of either affected county shall cooperate with, perform any functions required by, and produce any books, records or other documents of such county requested by the commission and necessary for the performance of the commission's functions.

*(Added by Stats. 1974, Ch. 1393.)*

**23260.** Except as otherwise provided in this article, the commission may, in determining a fair, just and equitable distribution of the indebtedness of the transferring county between that county and the accepting county, provide for:

(a) The levying or fixing and the collection in the accepting county of (1) special, extraordinary or additional taxes or assessments, or (2) special, extraordinary or additional service charges, rentals or rates, or (3) both.

(b) The imposition, exemption, transfer, division or apportionment, as between the transferring county, and the accepting county, of liability for payment of all or any part of principal, interest or any other amounts which shall become due on account of all or any part of any bonds, including revenue bonds outstanding or authorized at the time a petition is filed or resolution adopted, or other contracts or obligations, of the transferring county; and the levying or fixing and the collection in the accepting county of any (1) taxes or assessments, or (2) service charges, rentals or rates, or, (3) both, as may be necessary to provide for such payment.

In making its determinations, the commission shall ascertain the current indebtedness of both affected counties. It shall also ascertain (a) the total assessed value of all property located in both affected counties; and, (b) the assessed value of the territory to be transferred. The assessed values used by the commission shall be those shown on the last equalized assessment roll of both affected counties.

*(Added by Stats. 1974, Ch. 1393.)*

**23261.** The commission shall also identify and determine the location and value of all real and personal property owned by the transferring county located within the territory to be transferred. Any real and personal property identified by the commission pursuant to this section shall become property of the accepting county, should the boundary change be effected as provided in this article, upon settlement of the indebtedness in the manner specified by the commission.

*(Added by Stats. 1974, Ch. 1393.)*

**23262.** Except as provided by the commission, when the boundary change is effected the territory which is transferred shall be relieved of annual tax liability for the outstanding indebtedness of the transferring county in the year following the year in which the election on the question of the boundary change is held.

Territory remaining in the transferring county when the boundary change is effected shall be relieved of annual tax liability for any outstanding indebtedness of that county which the commission determines is to be assumed by the accepting county. Such relief shall become effective in the year following the year in which the election on the question of the boundary change is held.

Nothing in this section shall be construed as in any way limiting the power of a bondholder to enforce contractual rights or affecting the ultimate liability of territory of the transferring county, or of the accepting county for bonded indebtedness in case of default.

*(Added by Stats. 1974, Ch. 1393.)*

**23263.** Members of the commission shall receive as compensation a per diem not to exceed fifty dollars (\$50) a day for every day they are actually employed together with their actual expenses incurred in performing their duties. If the boundary change is effected, all expenses of the commission, together with the reasonable costs of stationery, postage, and incidental expenses shall be borne by the accepting county or by both affected counties, in equal shares, if the boundary change is not effected.

*(Added by Stats. 1974, Ch. 1393.)*

**23264.** The commission shall adopt a resolution making its determinations and transmit its report in writing within 180 days of the date of notice and acceptance of appointment of the last appointed member of the commission, to the board of supervisors of both affected counties and shall be signed and attested to by all five members of the commission.

The determinations of the commission shall become the terms and conditions for boundary change and as such shall be final and binding on both affected counties should the proposed boundary change be legally effected as provided in this article.

At any time not later than 30 days after receipt of the commission's report, if the territory proposed to be transferred is inhabited or if it is uninhabited and there is no majority protest, the board of supervisors of both affected counties shall adopt a resolution approving or disapproving the proposed boundary change.

*(Added by Stats. 1974, Ch. 1393.)*

**23265.** If either board disapproves the proposed boundary change, no further proceedings shall be taken for that boundary change and no new proceedings for substantially the same boundary change may be initiated within one year after the date of such disapproval, provided both boards may waive or shorten such time limitations if they find the same to be in the public interest.

*(Added by Stats. 1974, Ch. 1393.)*

**23266.** If the territory proposed to be transferred is uninhabited, no majority protest has been made and the boards of both affected counties approve the proposed boundary change, the proposed boundary change shall be deemed effected pursuant to the general laws of this state from the date of filing of a copy of the resolutions of both boards approving the proposed boundary change with the Secretary of State, and the boards shall also state the effective date or dates upon which the various service responsibilities and functions for the transferred uninhabited territory shall be transferred according to the terms of subdivision (b) of Section 23281.

*(Added by Stats. 1974, Ch. 1393.)*

**23267.** If the proposed territory to be transferred is inhabited and the boards of both affected counties have approved the boundary change, the board of the transferring county shall, not later than 30 days after receiving the commission's determinations, order and give proclamation and notice of an election to be held in the territory proposed to be transferred, on the next established election date in the transferring county not less than 74 days after receipt of the commission's determinations, for the purpose of determining whether the county boundary shall be changed.

*(Added by Stats. 1974, Ch. 1393.)*

**23268.** The proclamation and notice of election shall be published at least once a week for three weeks commencing not less than 70 days prior to the date of the election in a newspaper of general circulation in the territory proposed to be transferred. If there is no newspaper of general circulation within the territory proposed to be transferred, the proclamation and notice of election shall be posted not less than 70 days prior to the date of the election in at least three conspicuous places within the territory proposed to be transferred.

*(Added by Stats. 1974, Ch. 1393.)*

**23269.** The notice of election shall contain the following:

(a) A statement of the proposition to be voted on and a description of the county boundaries as they will exist if the proposal is adopted.

(b) An invitation to any qualified elector entitled to vote on the proposition, or any bona fide association of citizens, to submit and file, with the clerk of the transferring county for printing and distribution in the ballot pamphlet, not later than 54 days prior to the date of the election, an argument for or an argument against the proposed county boundary change.

(c) The date of the election.

(d) A statement that only one argument for and one argument against shall be selected and printed in the ballot pamphlet.

(e) A statement that arguments shall not exceed 500 words in length and shall be accompanied by not more than three signatures.

*(Added by Stats. 1974, Ch. 1393.)*

**23270.** All qualified electors of the territory proposed to be transferred who have been registered electors of the county 30 days prior to the date of the election are entitled to vote at the election. Registration and transfers of registration shall be made and shall close in the manner and at the times provided by law for registration and transfers of registration for a general election in the state.

*(Added by Stats. 1974, Ch. 1393.)*

**23271.** Ballots at the election shall contain the words "For the transfer of (description of territory) to (name of county accepting transferred territory) Yes," and "For the transfer of (description of territory) to (name of county accepting transferred territory) No." Each voter shall stamp a cross (+) opposite the words "Yes," or "No."

*(Added by Stats. 1974, Ch. 1393.)*

**23272.** The election shall be governed and controlled by the general election laws of the state so far as applicable, except as otherwise provided in this article.

*(Added by Stats. 1974, Ch. 1393.)*

**23273.** If more than one argument for or more than one argument against the proposed boundary change is filed with the clerk of the transferring county the clerk shall select one of the arguments for and one of the arguments against the proposed boundary change for printing and distribution to the electors.

In selecting arguments, the clerk shall give preference and priority in the order specified to arguments submitted by the following:

- (a) The board of supervisors of either affected county, or any member or members of such board authorized by it.
- (b) The city council of any city located within either affected county, or any member or members of such council authorized by it.
- (c) Qualified electors or bona fide associations of citizens, or combinations of electors and associations.

*(Added by Stats. 1974, Ch. 1393.)*

**23274.** The elections official shall cause a ballot pamphlet concerning the proposed boundary change to be printed and mailed to each qualified elector in the territory proposed to be transferred.

The ballot pamphlet shall contain the following in the order prescribed:

- (a) An impartial analysis of the proposed boundary change prepared by the commission.
- (b) A summary of the commission's report on fiscal impact and financial viability.
- (c) A summary of the commission's terms and conditions.
- (d) The argument for boundary change.
- (e) The argument against boundary change.

The elections official shall mail a ballot pamphlet to each qualified elector at least 10 days prior to the date of the election. The ballot pamphlet is "official matter" within the meaning of Section 13303 of the Elections Code.

*(Amended by Stats. 1994, Ch. 923, Sec. 40. Effective January 1, 1995.)*

**23275.** The clerk shall also prepare and mail a sample ballot to the qualified electors of the territory proposed to be transferred. The sample ballot shall be mailed with and at the same time as the ballot pamphlet.

*(Added by Stats. 1974, Ch. 1393.)*

**23276.** The law relating to the preparation, printing, and distribution of sample ballots and primary elections does not apply to any election held pursuant to this article.

*(Added by Stats. 1974, Ch. 1393.)*

**23277.** Except as otherwise provided by this article, the election shall be conducted as other elections in the transferring county.

*(Added by Stats. 1974, Ch. 1393.)*

**23278.** The board of the transferring county shall appoint as election officers three representatives who reside in the affected county represented.

*(Added by Stats. 1974, Ch. 1393.)*



**23279.** Immediately on the closing of the polls the election officers shall:

- (a) Canvass the ballots.
- (b) Make up and certify the tally sheets of the ballots cast.
- (c) Seal up the ballots.
- (d) Attach a statement, signed by each election officer, to the tally sheets showing the number of votes cast and the number of votes cast for and against the proposition.
- (e) Seal up the tally sheets.

*(Added by Stats. 1974, Ch. 1393.)*

**23280.** The clerk of the transferring county shall upon the completion of a canvass of the vote in the territory proposed to be transferred, forward to the board of the transferring county, a certified copy of the results of the canvass, giving the number of votes cast in the territory to be transferred for the proposition and the number of votes cast in the territory proposed to be transferred against the proposition.

*(Added by Stats. 1974, Ch. 1393.)*

**23281.** If upon a canvass of the total votes cast in the territory proposed to be transferred at the election, it appears that more than 50 percent of the total number of all votes cast within the territory proposed to be transferred are in favor of the proposed boundary change, the board of supervisors of the transferring county, by resolution, shall:

- (a) Declare the results of the election and that the proposed county boundary change shall be deemed effected pursuant to the general laws of this state from the date of filing a copy of the resolution with the Secretary of State.
- (b) State the effective date or dates upon which the various service responsibilities and functions for the transferred territory shall be transferred from the transferring county to the accepting county. Such date or dates shall be established in accordance with the terms and conditions established by the commission and in such a manner as to provide for the orderly and expeditious transition of responsibilities and functions but shall in no event exceed two fiscal years from the date on which the county boundary change shall be deemed legally effected as provided in subdivision (a).

*(Added by Stats. 1974, Ch. 1393.)*

**23282.** The board of supervisors of the county from which territory is transferred shall cause a copy of the resolution adopted pursuant to Section 23281 to be filed with the State Board of Equalization, the Secretary of State, and the board of supervisors of the county accepting the transferred territory.

*(Added by Stats. 1974, Ch. 1393.)*

**23283.** If upon a canvass of the total votes cast in the territory proposed to be transferred at the election, it appears that 50 percent or less, of the total number of all votes cast within the territory proposed to be transferred are in favor of the proposed boundary change, the board of supervisors of the county from which territory is proposed to be transferred, by resolution, shall declare the proposition concerning the proposed boundary change defeated. No further proceedings to effect substantially the same boundary change shall be initiated or taken for a period of one year after the date of the election.

*(Added by Stats. 1974, Ch. 1393.)*

**23284.** All costs of the election shall be borne by the county accepting transferred territory if the boundary change is effected. If the boundary change is not effected, the costs of the election shall be borne by both affected counties, on an equal basis.

*(Added by Stats. 1974, Ch. 1393.)*

**23285.** Whenever county boundaries are changed pursuant to this article, the board of supervisors of both affected counties shall cause to be filed before the following December 1, with the State Board of Equalization and with the assessors of both affected counties, a statement setting forth the legal description of the boundaries, as changed, together with a map or plat indicating those boundaries. The change of the boundaries shall not be effective for purposes of assessment or taxation unless the statement, together with the map or plat required by this section, is filed with the county assessors and with the State Board of Equalization on or before December 1 of the year immediately preceding the year in which the assessments or taxes are to be levied.

*(Amended by Stats. 2000, Ch. 506, Sec. 18. Effective January 1, 2001.)*

**23286.** When a county boundary is changed, all taxes levied before the boundary change was effected shall be collected by the officers of and belong to the county in which the territory was situated before the boundary change.



*(Added by Stats. 1974, Ch. 1393.)*

**23287.** The transferring county shall continue to provide necessary services from the date the county boundaries are changed until service responsibilities and functions are transferred to the accepting county, according to the provisions of the resolution adopted pursuant to Section 23281.

*(Added by Stats. 1974, Ch. 1393.)*

**23288.** Notwithstanding any other provision of law, no special district, which is organized within either affected county and governed by the board of supervisors thereof, shall have its territory divided or in any other way have its organization changed as the result of a county boundary change except as to proceedings taken pursuant to law subsequent to the boundary change becoming effective.

*(Added by Stats. 1974, Ch. 1393.)*

**23289.** After the county boundary change is effected, the officers of the accepting county shall proceed to complete all proceedings necessary for the assessment or collection of the state and county taxes for the current year, in connection with all the property in the transferred territory, and, subject to Section 23286, all acts and steps taken, by the officers of the transferring county prior to the date when the boundary change was effected shall be deemed performed by the officers of the accepting county for the benefit of that county.

*(Added by Stats. 1974, Ch. 1393.)*

**23290.** The officers of the transferring county shall immediately execute and deliver to the board of supervisors of the accepting county, copies of all assessments or other proceedings relative to the assessment and collection of the current state and county taxes on property within the transferred territory. The copies shall be filed with the respective officers of the accepting county who would have their custody if the proceedings had been originally had in that county and shall be deemed originals. All proceedings recited in such copies shall be deemed original proceedings in the accepting county and have the same effect as if the proceedings had been had at the proper time and in the proper manner by the respective officials of that county. The officials of the accepting county shall proceed with the assessment and collection of the taxes as if the proceedings originally had in the transferring county had been originally had in the accepting county.

*(Added by Stats. 1974, Ch. 1393.)*

**23291.** The county superintendent of schools of the transferring county shall furnish the county superintendent of schools of the accepting county with a certified copy of the last school census of the different school districts in the territory which is transferred, and the superintendent of the transferring county shall draw a warrant on the treasurer of the transferring county in favor of the treasurer of the accepting county for all the money that is or may be due from the transferring county by any apportionment or otherwise to the different school districts embraced in the accepting county.

*(Added by Stats. 1974, Ch. 1393.)*

**23292.** The auditor of the transferring county shall draw a warrant on the treasurer of that county in favor of the treasurer of the accepting county for all money that is or may be due from the transferring county by apportionment or otherwise to the different road and supervisorial or district funds in the territory which is transferred. The amounts shall be properly credited in both counties.

*(Added by Stats. 1974, Ch. 1393.)*

**23293.** The treasurer of the transferring county shall immediately cause to be transferred to the county treasurer of the accepting county all money standing to the credit of or belonging to any road or school district, the territory comprising which is included within the boundaries of the territory which is transferred.

*(Added by Stats. 1974, Ch. 1393.)*

**23294.** Where the county accepting territory is located in a different district court of appeals district than the transferring county, the district court of appeals district which includes the transferring county shall retain jurisdiction in all cases pending in a session of such court, within the boundaries of the transferred territory immediately prior to its transfer.

*(Added by Stats. 1974, Ch. 1393.)*

**23295.** On and after the date the boundary change is effected, the superior court in the transferring county shall retain jurisdiction in all cases pending in a session of such court which is located within the boundaries of the territory which is transferred immediately prior to its transfer.

*(Added by Stats. 1974, Ch. 1393.)*

[23296](#). Any action to determine the validity of any change, alteration, or reformation to the boundaries of a county pursuant to this article shall be brought pursuant to Chapter 9 (commencing with Section 860) of Title 10 of Part 2 of the Code of Civil Procedure.

*(Added by Stats. 2010, Ch. 699, Sec. 4.3. (SB 894) Effective January 1, 2011.)*