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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 3. Creation of New Counties [23300 - 23397]** ( Chapter 3 repealed and added by Stats. 1974, Ch. 1392. )

**ARTICLE 5. Transfers [23375 - 23386]** ( Article 5 added by Stats. 1974, Ch. 1392. )

**23375.** After the creation of the proposed county its officers shall proceed to complete all proceedings necessary for the assessment or collection of the state and county taxes for the current year, and all acts and steps theretofore taken by the officers of the affected county or counties prior to the creation of the proposed county shall be deemed performed by the officers of the proposed county for the benefit of the proposed county.

(Added by Stats. 1974, Ch. 1392.)

**23376.** The officers of each affected county shall immediately execute and deliver to the board of supervisors of the proposed county copies of all assessments or other proceedings relative to the assessment and collection of the current state and county taxes on property in the proposed county. The copies shall be filed with the respective officers of the proposed county who would have their custody if the proceedings had been originally had in the proposed county and shall be deemed originals. All proceedings recited in such copies shall be deemed original proceedings in the proposed 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 the proposed county. The officials of the proposed county shall proceed with the assessment and collection of the taxes as if the proceedings originally had in the affected county or counties had been originally had in the proposed county.

(Added by Stats. 1974, Ch. 1392.)

**23377.** The county superintendent of schools of each affected county shall furnish the county superintendent of schools of the proposed county with a certified copy of the last school census of the different school districts in the territory forming the proposed county, and shall draw his warrant on the treasurer of his county in favor of the treasurer of the proposed county, for all the money that is or may be due from his county by any apportionment or otherwise to the different school districts embraced in the proposed county.

(Added by Stats. 1974, Ch. 1392.)

**23378.** The auditor of each affected county shall draw his warrant on the treasurer of his county in favor of the treasurer of the proposed county for all money that is or may be due from his county by apportionment or otherwise to the different road and supervisorial or district funds in the territory forming the proposed county. The amounts shall be properly credited in both counties.

(Added by Stats. 1974, Ch. 1392.)

**23379.** The treasurer of each affected county shall immediately cause to be transferred to the county treasurer of the proposed 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 proposed county. A compliance with the provisions of this section shall be a full and complete settlement of all debts which the proposed county has against the affected county or counties.

(Added by Stats. 1974, Ch. 1392.)

**23380.** Whenever in the formation of a proposed county, a road, supervisorial, or school district has been divided the board of each affected county shall by resolution direct its treasurer to transfer the proper proportionate amount of the money remaining in the fund of such district to the treasurer of the proposed county.

(Repealed and added by Stats. 1974, Ch. 1392.)

**23381.** The board of supervisors of any proposed county shall provide suitable books and have transcribed from the records of the affected county or counties all parts thereof relating to or affecting the title to or property situate in the proposed county. When transcribed and certified the records shall have the same force and effect as original records. Compensation for services shall be fixed and allowed by the board of the proposed county at not to exceed eight cents (\$0.08) a folio for transcribing. The recorder of each affected county shall compare the books of transcripts and attach to each volume a certificate under his seal of office of the correctness of the records copied. For the service of comparing he may charge not to exceed two cents (\$0.02) a folio, and for each certificate, not to exceed twenty-five cents (\$0.25).

*(Repealed and added by Stats. 1974, Ch. 1392.)*

**23382.** All actions pending in the superior court of an affected county for the recovery of the possession of, quieting the title to, or for the enforcement of liens upon, real estate lying in the proposed county shall on motion of any party thereto be transferred to the superior court of the proposed county and deemed originally brought in the superior court of the proposed county. Any other action or special proceeding pending in the superior court of an affected county which might have been commenced in the proposed county if the proposed county had been in existence at the date of commencement, may in the discretion of the court in which it is pending and on motion of any party interested therein be transferred to the superior court of the proposed county.

*(Repealed and added by Stats. 1974, Ch. 1392.)*

**23383.** The affected county or counties shall continue to provide necessary services from the date of creation of the proposed county until service responsibilities and functions are transferred to the proposed county according to the provisions of the resolution of the board of supervisors of the principal county adopted pursuant to Section 23369. The proposed county shall contract with the affected county or counties for such purposes from the date of creation until actual transfer or the effective date or dates for transfer as provided in such resolution. The contract shall specify the amount or amounts to be paid by the proposed county to the affected county or counties for the performance of such services and functions. The proposed county may continue to contract with the affected county or counties for any services and functions subsequent to the date or dates specified in any resolution adopted pursuant to Section 23369.

*(Repealed and added by Stats. 1974, Ch. 1392.)*

**23383.5.** The maximum tax rate for the new county shall be established in accordance with Chapter 3 (commencing with Section 2201) of Part 4 of Division 1 of the Revenue and Taxation Code.

*(Added by Stats. 1974, Ch. 1392.)*

**23384.** Except as provided by the commission, upon creation of the proposed county the territory located within the proposed county shall be relieved of annual tax liability for outstanding indebtedness of each affected county in the year next succeeding the election on creation of the proposed county when assessments or taxes are to be levied for payment of such indebtedness.

Territory remaining in the affected county or counties upon the creation of the proposed county shall be relieved of annual tax liability for any outstanding indebtedness of such affected county or counties which the commission determines is to be assumed by the proposed county. Such relief shall become effective in the year next succeeding the year in which the election on creation of the proposed county is held when assessments or taxes are to be levied for payment of such indebtedness.

Nothing in this section shall be construed as in any way limiting the power of a bondholder to enforce his contractual rights; and nothing in this section shall affect the ultimate liability of territory of the affected county or counties, or of the proposed county for bonded indebtedness of the affected county or counties, or of the proposed county for bonded indebtedness of the affected county or counties in case of default.

*(Repealed and added by Stats. 1974, Ch. 1392.)*

**23385.** When the proposed county is deemed created, all funds, records and the title to any property owned or held by, or in trust for any of the affected counties, or by their officers or boards in trust for public use, is vested in the proposed county, or its officers or boards.

*(Repealed and added by Stats. 1974, Ch. 1392.)*

**23386.** Except as otherwise provided in this chapter, creation of the proposed county does not affect any debts, demands, liabilities or obligations of any kind existing in favor of or against the affected county or counties. Creation of the proposed county does not affect any pending action or proceeding involving any such debt, demand, liability, or obligation, or any action or proceeding brought by or against any affected county prior to creation of the proposed county. All such proceedings shall be continued and concluded, by final judgment or otherwise, as if the proposed county had not been created.

*(Repealed and added by Stats. 1974, Ch. 1392.)*

