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GOVERNMENT CODE - GOV

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

DIVISION 3. FINANCIAL PROVISIONS [29000 - 30406] (Division 3 added by Stats. 1947, Ch. 424.)

CHAPTER 1. Budget and Tax Levy [29000 - 29144] (Chapter 1 repealed and added by Stats. 1963, Ch. 1209.)

ARTICLE 5. Tax Levy [29100 - 29109] (Article 5 added by Stats. 1963, Ch. 1209.)

29100. (a) On or before October 3 of each year, the board shall adopt by resolution the rates of taxes on the secured roll, not to exceed the 1-percent limitation specified in Article XIII A of the Constitution and Sections 93 and 100 of the Revenue and Taxation Code. For voter-approved indebtedness, the board shall adopt the rates on the secured roll by determining the percentage of full value of property on the secured roll legally subject to support the annual debt requirement. Each rate shall be such as will produce the amount determined as necessary to be raised by taxation on the secured roll after due allowance for delinquency, anticipated changes to the roll, disputed tax revenues anticipated to be impounded pursuant to Section 26906.1, amounts subject to the Community Redevelopment Law (Part 1 (commencing with Section 33000) of Division 24 of the Health and Safety Code), and other available financing sources. The board may adopt a rate for voter-approved indebtedness as will produce an amount determined as appropriate for necessary reserves.

(b) For purposes of this section, "an amount appropriate for necessary reserves" shall be limited to an amount sufficient to accommodate the county's anticipated annual cashflow needs for servicing the county's voter-approved debt. The funds reserved may service only the debt for which the extraordinary rate is levied. All interest earned on the amount deposited in the nonspendable, restricted, committed, or assigned fund balance account shall accrue to the same account.

(Amended by Stats. 2011, Ch. 382, Sec. 1.10. (SB 194) Effective January 1, 2012.)

29100.6. On or before December 1 of each year, each county auditor shall file with the Controller in such form as the Controller directs, a statement of the amounts of exempt values granted for the homeowners' property tax exemption under subdivision (k) of Section 3 and Section 25 of Article XIII of the Constitution for the county, each city and school district or portion thereof within the county, each special district or subdivision or zone thereof or portion thereof within the county, for which a tax levy is carried on the county assessment roll. The auditor shall therein compute and show the total amount of ad valorem tax loss to the county and the cities and districts resulting from the exemption and the statement shall claim such amount against the state for payment of reimbursement.

(Amended by Stats. 2009, Ch. 332, Sec. 49. (SB 113) Effective January 1, 2010.)

29101. After adopting the rates, the board shall levy the taxes upon the taxable property of the county in specific sums in terms of the rates so adopted. Each rate is upon the full assessed valuation of property and only upon property which is legally subject to such tax.

(Amended by Stats. 1985, Ch. 751, Sec. 28.)

29102. Unless otherwise provided by law, the authority and duties of the county board of supervisors with respect to adopting tax rates and levying of taxes prescribed in this article shall have application to school districts and to special districts, or zones or improvement districts thereof, whose affairs and finances are not under the supervision and control of the county board of supervisors but for which a tax levy is carried on the regular county assessment roll.

If the assessed value of the taxable property in a special district on the unsecured roll exceeds the assessed value of the taxable property on the secured roll, the special district tax rate which is adopted by the board for the secured roll shall be adjusted to an amount which the board determines will meet the estimated annual revenue requirements of the district for both the current and the next succeeding year.

(Amended by Stats. 1985, Ch. 751, Sec. 29.)

29103. It shall be the responsibility of the auditor to calculate the several tax rates for the board's action thereon.

(Amended by Stats. 1985, Ch. 751, Sec. 30.)

29104. The board may adopt a rate ending in the next highest fraction of a percent for a fund, or for a group of funds having the same tax base.

Any cash collections resulting from this rate or from an excess resulting from any other cause shall not invalidate the levies.

(Amended by Stats. 1985, Ch. 751, Sec. 31.)

29106. In the resolution adopting tax rates, the entity or fund with its corresponding rate shall be classified in any manner sufficient to identify it.

(Amended by Stats. 2011, Ch. 382, Sec. 1.11. (SB 194) Effective January 1, 2012.)

29107. The tax rates for property not sufficiently secured as provided in Section 12 of Article XIII of the Constitution are levied in the amounts therein provided and need not be formally levied by the board.

(Amended by Stats. 1981, Ch. 261, Sec. 7.)

29109. (a) On or before December 1 of each year, the auditor shall forward to the Controller, in the format prescribed by the Controller, a statement of the rates of taxation, the assessed valuation as shown on the current equalized assessment roll, and the amount of taxes to be levied and allocated pursuant to the Revenue and Taxation Code.

(b) (1) If the auditor, after receipt of written notice from the Controller fails to transmit the statements within 20 days, the county shall forfeit to the state, one thousand dollars (\$1,000) to be recovered in an action brought by the Attorney General, in the name of the Controller.

(2) Upon a satisfactory showing of good cause, the Controller may waive the penalty for late filing provided in paragraph (1).

(Amended by Stats. 2009, Ch. 332, Sec. 50. (SB 113) Effective January 1, 2010.)