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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 Budget and Tax Levy [29000 - 29144] (Chapter 1 repealed and added by Stats. 1963, Ch. 1209.)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 7. Miscellaneous [29141 - 29144] (Article 7 added by Stats. 1963, Ch. 1209.)

29141. The adopted budget shall include a schedule showing the managerial budget of each service activity financed by a proprietary fund established pursuant to Sections 25260 and 25261. The schedule shall set forth expected operations of the activity in such detail for revenues, expenses, and reserves as will adequately display the nature and the approximate size of its operations. Comparative data as prescribed in Section 29006 shall be provided.

(Amended by Stats. 2009, Ch. 332, Sec. 63. (SB 113) Effective January 1, 2010.)

29141.1. The property tax bill in the County of Orange shall include a statement with language to the effect that a portion of the taxpayer's property taxes may be used to implement the county recovery plan to emerge from bankruptcy. This section shall not be required after these revenues are no longer needed for this purpose.

(Added by Stats. 1995, Ch. 745, Sec. 3. Effective January 1, 1996.)

29142. Notwithstanding any other provision of law, when taxes or assessments are collected by the county for any special district, or zone or improvement district thereof, but excluding a school district, the board of supervisors may provide for a collection fee for such services which when collected shall belong to the county and shall be deposited to the credit of the general fund, and shall cover the expense and compensation of such officials of the county in the collection of such taxes and of the interest or penalties thereon, subject to the following:

(a) For taxes covering debt service requirements on any bond or bonds authorized and issued by any such special district, the tax rate fixed to raise such amounts may be fixed by the board of supervisors to include also a percentage of such amounts up to one-fourth of 1 percent thereof.

(b) For taxes covering all purposes of such special districts, other than debt service requirements on bonds, the amount of the collection fees, if any, to be charged by the county shall be fixed by agreement between the board of supervisors and the governing board of such special district and shall not exceed one-fourth of 1 percent of all money collected.

(Amended by Stats. 2009, Ch. 332, Sec. 64. (SB 113) Effective January 1, 2010.)

29143. Any unencumbered balance remaining to the credit of any appropriation shall lapse at the end of the fiscal year and shall revert to the available balance of the fund from which appropriated.

(Repealed and added by Stats. 1963, Ch. 1209.)

29144. All commitments covered by the restricted, committed, or assigned fund balance encumbrances account at fiscal yearend are appropriated for the succeeding fiscal year.

(Amended by Stats. 2011, Ch. 382, Sec. 1.13. (SB 194) Effective January 1, 2012.)