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GOVERNMENT CODE - GOV

TITLE 4. GOVERNMENT OF CITIES [34000 - 45345] (Title 4 added by Stats. 1949, Ch. 79.)

DIVISION 4. FINANCIAL PROVISIONS [43000 - 43904] (Division 4 added by Stats. 1949, Ch. 79.)

CHAPTER 1. Property Tax Assessment, Levy, and Collection [43000 - 43122] (Chapter 1 added by Stats. 1949, Ch. 79.)

ARTICLE 2. Alternative Methods [43090 - 43101] (Heading of Article 2 renumbered from Article 4 by Stats. 1955, Ch. 624.)

[43090.](#) This article does not apply to any city governed by general law until its legislative body elects to avail itself of the article.
(Added by Stats. 1949, Ch. 79.)

[43091.](#) If the legislative body elects to proceed under this article, annually on or before the lien date, it shall pass an ordinance to that effect and file a certified copy of the ordinance with the auditor of the county in which the city is situated.
(Amended by Stats. 1966, 1st Ex. Sess., Ch. 147.)

[43092.](#) The legislative body shall meet annually on the first Monday in August, and by ordinance fix the amount of money necessary to be raised by taxation upon the taxable property in the city, as a revenue to operate the various city departments and to pay the city indebtedness for the current year.
(Added by Stats. 1949, Ch. 79.)

[43093.](#) Annually on or before the third Monday in August, the county auditor shall transmit to the legislative body of each city within the county a written statement showing the total value of all property within the city.
(Added by Stats. 1949, Ch. 79.)

[43094.](#) The value shall be ascertained from the county assessment-book for the year, as equalized and corrected by the board of supervisors.
(Added by Stats. 1949, Ch. 79.)

[43095.](#) On the first Monday of October, the city legislative body shall fix the tax rate, designating the number of cents upon each one hundred dollars (\$100) and using as a basis the value of property as assessed by the county assessor and returned to the legislative body by the county auditor.
(Added by Stats. 1949, Ch. 79.)

[43096.](#) The tax rate shall be sufficient to raise the amount fixed by the legislative body.
(Added by Stats. 1949, Ch. 79.)

[43097.](#) The legislative body shall immediately transmit to the county auditor a statement of the tax rate so fixed.
(Added by Stats. 1949, Ch. 79.)

[43098.](#) The auditor shall compute and enter in a separate column in the assessment book, to be headed "City Tax, City of ____" (naming it), the respective sums, in dollars and cents, to be paid as a city tax on the property therein enumerated and assessed as being in any city. He shall use the rate fixed by the legislative body and the assessed value as found in the assessment book.
(Added by Stats. 1949, Ch. 79.)

43099. Taxes levied pursuant to this article shall be collected at the time and in the manner as county taxes.

(Added by Stats. 1949, Ch. 79.)

43100. When collected, the net amount shall be paid to the treasurer of the city to which it belongs, under the general requirements and penalties provided by law for the settlement of other taxes.

(Added by Stats. 1949, Ch. 79.)

43101. On the filing of itemized statements by the county auditor and county tax collector showing the additional expense to their offices of assessing and collecting city taxes, by an order spread upon its minutes, the board of supervisors may deduct such expenses from the taxes of each city while in the hands of the county tax collector and order the amount transferred to the county salary fund.

(Added by Stats. 1949, Ch. 79.)