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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 3. Fiscal Year in Chartered Cities [43120 - 43122]** ( Heading of Article 3 renumbered from Article 5 by Stats. 1955, Ch. 624. )

[43120.](#) The legislative body of any city operating under a charter framed pursuant to Section 8, Article XI of the Constitution may adopt an ordinance by a majority of all its members, changing the fiscal year of the city to begin at a time other than that fixed by the charter.

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

[43122.](#) By ordinance passed in the same manner, the legislative body may fix the time for making the annual tax levy, and the time at which the tax lien attaches. It may change the times designated in the charter for making the assessment, demanding statements of property, preparing the assessment roll, equalizing the assessment, and for all other matters relating to the assessment and collection of city taxes.

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