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HEALTH AND SAFETY CODE - HSC

DIVISION 12. FIRES AND FIRE PROTECTION [13000 - 14959] (*Division 12 enacted by Stats. 1939, Ch. 60.)*

PART 5. ABATEMENT OF HAZARDOUS WEEDS AND RUBBISH [14875 - 14922] (*Heading of Part 5 amended by Stats. 1970, Ch. 154.)*

CHAPTER 4. Expense of Abatement [14905 - 14922] (*Chapter 4 enacted by Stats. 1939, Ch. 60.)*

ARTICLE 3. Collection of Expenses [14915 - 14922] (*Article 3 enacted by Stats. 1939, Ch. 60.)*

14915. A copy of the report, as confirmed, shall be turned over to the auditor of the county, on or before the tenth day of August following such confirmation, and the auditor shall enter the amounts of the respective assessments against the respective parcels of land as they appear on the current assessment roll.

(*Amended by Stats. 1939, Ch. 354.*)

14916. The tax collector shall include the amount of the assessment on bills for taxes levied against the respective lots and parcels of land.

(*Enacted by Stats. 1939, Ch. 60.*)

14917. Thereafter the amounts of the assessments shall be collected at the same time and in the same manner as county taxes are collected, and are subject to the same penalties and the same procedure and sale in case of delinquency as provided for ordinary county taxes.

(*Enacted by Stats. 1939, Ch. 60.*)

14918. All laws applicable to the levy, collection and enforcement of county taxes are applicable to such special assessment taxes.

(*Enacted by Stats. 1939, Ch. 60.*)

14919. The county tax collector may, in his discretion, issue separate bills for such special assessment taxes and separate receipts for collection on account of such assessments.

(*Enacted by Stats. 1939, Ch. 60.*)

14920. All or any portion of any such special assessment, penalty or costs heretofore or hereafter entered, shall on order of the board of supervisors be canceled by the auditor if uncollected, or, except in the case provided for in subdivision (e) hereof, refunded by the county treasurer if collected, if it or they were entered, charged or paid:

- (a) More than once;
- (b) Through clerical error;
- (c) Through the error or mistake of the board of supervisors or of the officer, board or commission designated by them to give notice or to destroy the weeds, in respect to any material fact, including the case where the cost report rendered and confirmed as hereinbefore provided shows the county abated the weeds but such is not the actual fact;
- (d) Illegally;
- (e) On property acquired after the lien date by the State or by any county, city, school district or other political subdivision and because of this public ownership not subject to sale for delinquent taxes.

(*Added by Stats. 1941, Ch. 69.*)

14921. No order for a refund under the foregoing section shall be made except on a claim:

- (a) Verified by the person who paid the special assessment, his guardian, executor, or administrator;
- (b) Filed within three years after making of the payment sought to be refunded.

The provisions of this section do not apply to cancellations.

(Added by Stats. 1941, Ch. 69.)

14922. The lien, whether bonds issued to represent the assessment or otherwise, shall be subordinate to all fixed special assessment liens previously imposed upon the same property, but it shall have priority over all fixed special assessment liens which may thereafter be created against the property. The lien of a reassessment and of a refunding assessment shall be the same as the original assessment to which it relates. A supplemental assessment is a new assessment.

(Added by Stats. 1963, Ch. 1465.)