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HEALTH AND SAFETY CODE - HSC

DIVISION 5. SANITATION [4600 - 6127] (*Division 5 enacted by Stats. 1939, Ch. 60.*)

PART 3. COMMUNITY FACILITIES [4600 - 6127] (*Heading of Part 3 amended by Stats. 1970, Ch. 420.*)

CHAPTER 4. Sewer Maintenance Districts [4860 - 4927] (*Chapter 4 enacted by Stats. 1939, Ch. 60.*)

ARTICLE 4. Finances and Taxation [4890 - 4894.1] (*Article 4 enacted by Stats. 1939, Ch. 60.*)

4890. The clerk shall file in the office of the county assessor a certified copy of each resolution of the board that affects a district in any of the following ways:

- (a) Establishes it.
- (b) Annexes territory to it.
- (c) Withdraws territory from it.
- (d) Dissolves it.

The county assessor shall thereafter in making up the assessment roll segregate on it the property included in the district.

(Amended by Stats. 1949, Ch. 699.)

4891. The board may levy a tax each year upon the real property in the district sufficient to defray the cost of maintaining, operating, and repairing the sewers in the district, of maintaining the district, and of meeting such other expenditures as are authorized by this chapter. The amount of taxes to be collected from the levy made upon property located within the incorporated area of a city may be paid in whole by the city, if the city elects to make such payment as provided in Section 4892.1.

If a district is divided into zones, the board of supervisors may determine what portion of the amount of money to be secured from the levy of taxes shall be secured from each zone within the district.

(Amended by Stats. 1969, Ch. 782.)

4891.1. The annual tax levy may include a reserve for contingencies not to exceed 10 percent of the total levy. The contingency reserve shall be available for expenditure during the fiscal year for which the levy was made for necessary expenses of the district for which no specific appropriation has been made. The board may provide for the cancellation of the contingency reserve at the end of each fiscal year and for the establishment of such reserve as a specific appropriation or reserve or both or may carry it forward as encumbered surplus and add to it.

(Added by Stats. 1961, Ch. 158.)

4892. The tax shall be levied and collected at the same time and in the same manner as general county taxes levied for county purposes and when collected shall be paid into the county treasury to the credit of the maintenance fund of the district and shall be used only in furtherance of the purposes of this chapter.

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

4892.1. On or before the first day of July the governing body of any city, the area of which, in whole or in part, is included within one or more sewer maintenance districts, may elect to pay out of municipal funds, in lieu of providing sewer maintenance service to such territory, the whole of the amount of taxes which will be levied for district purposes for the fiscal year commencing upon said first day of July upon property located within such city.

The election shall be made by the adoption of an order reciting that the city, pursuant to this section, elects to pay the whole of the amount of taxes which will be levied by said district or districts upon property located within the incorporated limits of the city and stating the time and manner in which payment shall be made.

Upon the adoption of the order a certified copy of the same shall be presented to the governing body of the district or districts for approval. If the governing body of the district or districts is satisfied that the financial condition of the city reasonably will assure such payment and if the time and manner of payment is acceptable, the governing body of the district or districts shall by order approve the city's election to pay taxes. Immediately upon the adoption of the order approving the city's election to pay the taxes, certified copies of each order shall be filed with the county auditor, county assessor and county tax collector.

Thereafter, if the whole of the taxes which are levied on property within the city is to be paid by the city, the county auditor shall not extend the district tax on such property.

If the payment made by any city shall exceed the amount of district taxes which have been levied against property within the city, the amount of such excess without interest shall be refunded to the city prior to the close of the fiscal year for which the payment was made.

Any election to pay taxes pursuant to this section shall be effective only for the fiscal year for which made.

(Added by Stats. 1961, Ch. 158.)

4893. If a district is organized in any year too late for the levy of a tax in that year or in the next ensuing year, the board is hereby authorized to transfer funds of the county not immediately needed for county purposes to the maintenance fund of the district to be used for the payment of the expenses of such district until such time as special assessment tax receipts are available therefor. The board shall include in the levy of taxes for the district for the first fiscal year in which a tax may be levied, a sum sufficient to repay to the county the amounts so transferred to the district for the portion or portions of the preceding fiscal year or years for which no levy of taxes was made for that purpose and the amounts so transferred shall be retransferred to the county treasury from the maintenance fund of the district out of the first available receipts from the tax levy.

(Added by Stats. 1947, Ch. 599.)

4894. Pursuant to a resolution adopted by its board of supervisors, a county may lend any of its available funds to a county sewer maintenance district located wholly within the county for use by the district in emergency situations for the construction, reconstruction, and repair of sewer systems, for replacement of obsolete equipment, or to defray unusual maintenance costs within the district. Any such loan may be restricted for use in a temporary zone formed under the provisions of Section 4894.1 in a district. The loan shall not exceed 100 percent of the total revenues of the district or zone for the year in which the loan is made.

The board of supervisors in the resolution shall specify the date and manner in which the funds shall be repaid. The resolution may provide for the payment of interest on the loan and the loan shall be repaid at the times and in the manner specified in the resolution which time shall not in any event exceed 10 years.

Funds so loaned shall be deemed to have been appropriated by the district or temporary zone in a district for the purposes for which the loan was made. Any area of a district, or of a temporary zone in a district, which is included in a city by annexation or incorporation after a loan has been made shall continue to be taxed for the repayment of its proportionate part of the unpaid balance of the loan.

If a zone is formed to be responsible for the loan, the board of supervisors shall, in the first fiscal year in which a special tax may be levied in said zone, and in each succeeding year of the duration of the zone, levy a special tax upon the taxable property in the zone for the purpose of repaying the amount lent to the district by the county. When the loan has been repaid, the zone shall terminate.

The board may also borrow funds from another sewer maintenance district, and the board may lend available district funds to another sewer maintenance district, subject to the same terms and conditions as apply to loans of county funds.

(Amended by Stats. 1982, Ch. 361, Sec. 1.)

4894.1. When the board of supervisors has so declared in its resolution of intention to order the formation of a sewer maintenance district or any annexation thereto, the board of supervisors may, in its resolution ordering the formation of a sewer maintenance district or any annexation thereto, order the district divided into tax assessment zones. Tax assessment zones may be formed at a time other than at the formation of the district or any annexation thereto if pursuant to the same procedure of resolution, notice, and hearing as are applicable under this chapter to the annexation of territory.

No district shall be divided into zones unless the board of supervisors finds that a tax assessment zone requires special services or special facilities in addition to those provided generally by the sewer maintenance district or the replacement of obsolete facilities or equipment, and that the tax levy is commensurate with the special benefits to be provided in the zone. The boundaries of tax assessment zones may be changed or a zone may be dissolved in the same manner that a zone may be formed in an existing district.

(Added by Stats. 1969, Ch. 782.)