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**HEALTH AND SAFETY CODE - HSC**

**DIVISION 6. SANITARY DISTRICTS [6400 - 6982]** ( *Division 6 enacted by Stats. 1939, Ch. 60.*  )

**PART 1. SANITARY DISTRICT ACT OF 1923 [6400 - 6830]** ( *Heading of Part 1 amended by Stats. 1939, Ch. 1124.*  )

**CHAPTER 7. Finances and Taxation [6695 - 6805]** ( *Chapter 7 enacted by Stats. 1939, Ch. 60.*  )

**ARTICLE 3. Equalization of Assessments by District Assessor [6730 - 6734]** ( *Article 3 enacted by Stats. 1939, Ch. 60.*  )

**6730.** Annually, on the first Monday of July at seven thirty p.m. the board shall meet as a board of equalization.

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

**6731.** If the district assessor has returned the assessment roll for the year the board shall proceed to equalize the assessments.

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

**6732.** If the assessment roll has not been returned by the district assessor the board shall adjourn from time to time until the roll has been returned, and for the purpose of adjournment one or more of the members of the board present may make and announce the adjournment.

(Amended by Stats. 1959, Ch. 161.)

**6733.** When the assessment roll is returned by the district assessor, the board shall equalize the assessments, and the board shall continue in session as a board of equalization with reasonable intermissions until the roll has been examined, rectified, and equalized.

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

**6734.** The board may hear complaints as to the proceedings of the district assessor and adjudicate and determine the controversy. It may of its own motion raise an assessment, after such reasonable notice to the party whose assessment is to be raised, as may be ordered by the board.

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