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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 4. Levy of Tax [6745 - 6747] (*Article 4 enacted by Stats. 1939, Ch. 60.*)

[6745.](#) After the equalization of the assessments has been completed, the board shall, by resolution, fix the rate of taxation for district purposes, designating the number of cents on each one hundred dollars to be levied for each fund and shall designate the fund into which the proceeds shall be paid.

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

[6746.](#) After the entry in the minutes of the resolution fixing the rate of the tax the board shall cause the district assessor to compute the amount of the tax upon each item of real and personal property, and enter the amount on the assessment roll.

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

[6747.](#) When completed, the roll shall be verified by the district assessor and signed by the president and secretary.

The amount of the tax then is a lien on the property against which it is assessed, and has the effect of a judgment against the owner.

The lien has the force and effect of an execution duly levied against all the property of the delinquent, and is not satisfied and the lien is not extinguished until the taxes are paid or the property sold to satisfy them. The statute of limitations shall not apply.

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