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|------|------------------|----------------|--------------|-----------------|------------------|--------------|--|
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Code:  Section:

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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 5. Collection [6760 - 6767]** ( *Article 5 enacted by Stats. 1939, Ch. 60.*  )

**6760.** As soon as practicable, but not later than the third Monday in August, after the taxes have been computed and extended on the assessment roll, verified by the district assessor and signed by the president and secretary of the board, the board shall transmit, or cause the district assessor to transmit, the roll or a duplicate to the tax collector of the county.

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

**6761.** The tax collector shall collect the taxes shown to be due, in the same manner as he collects the county taxes.

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

**6762.** All the provisions of the laws of the state as to the collection of taxes and delinquent taxes, and the enforcement of their payment, so far as applicable, apply to the collection of district taxes.

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

**6763.** The board may direct the district attorney of the county to commence and prosecute suits for the collection of the whole or any portion of the delinquent taxes.

The district attorney shall carry out such directions of the board.

The district attorney and the sureties on his official bond are responsible for the due performance of the duty imposed upon him by this part.

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

**6764.** All money collected for district purposes by the district attorney under this part shall be at once paid to the treasurer.

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

**6765.** The board may at any time, by order entered in its minutes, provide a system for the collection of delinquent taxes, or make any change in the manner of their collection.

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

**6766.** The tax collector shall immediately pay to the treasurer all money collected by him for district purposes and the treasurer shall keep it in the county treasury as provided in this part.

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

**6767.** The tax collector and the sureties on his official bond are responsible for the due performance of the duties imposed upon him by this part.

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