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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 6.5. Districts in More Than One County [6789- 6789.]** ( *Article 6.5 added by Stats. 1961, Ch. 1629.*  )

**6789.** Taxes for a district which is situated in more than one county and which has availed itself of the county assessor's roll pursuant to Sections 6780 and 6781 shall be levied in accordance with the following procedure:

- (a) The district board shall annually, before the time of fixing the general tax levy for county purposes, estimate the amount of money necessary to be raised by taxation to meet the requirements for district purposes, including, but not limited to, operation, maintenance, and payment of principal and interest on outstanding bonds which will become payable before the proceeds of another tax levy made at the time of the next general tax levy for county purposes can be made available for payment of such operation, maintenance, principal and interest.
- (b) The total estimate shall be divided by the district board in proportion to the value of the real property of the district in each county. The value shall be determined from the equalized values of the last assessment rolls of the counties. When the division of the estimate has been made, the district board shall promptly certify to the boards of supervisors of the counties in which the district is situated the respective parts of the estimate apportioned to each county.
- (c) The board of supervisors of each county in which is situated any part of a district shall annually, at the time of levying county taxes, levy a tax upon all the property within the district situated in the county sufficient to raise the amount so certified to the board of supervisors by the district board.
- (d) The tax shall be collected by the same officers and in the same manner as other county taxes, and the money so collected shall be transmitted to the district treasurer.

(*Added by Stats. 1961, Ch. 1629.*)