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HEALTH AND SAFETY CODE - HSC

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

PART 2. OTHER SANITARY DISTRICT ACTS [6935 - 6982] (Part 2 added by Stats. 1941, Ch. 990.)

CHAPTER 2. Use of County Assessor's Roll [6940 - 6941.9] (Chapter 2 added by Stats. 1941, Ch. 990.)

[6940.](#) Notwithstanding the provisions of Chapter 161 of the Statutes of 1891, or the provisions of the Sanitary District Act of 1919, as the provisions of these acts existed at the time of their repeal, the board of any sanitary district organized or reorganized under and continuing in existence and subject to these acts may elect to avail itself of the assessment roll of the properties within the district, used by the county in which the district is situated, and may take that assessment as the basis for district taxation.

(Added by Stats. 1941, Ch. 990.)

[6940.3.](#) The board shall declare its election by resolution and shall file a certified copy with the auditor and the assessor of the county on or before the first Monday in February of the year in which the district proposes to use the county assessment roll. Thereafter, until the board by resolution elects otherwise all taxes shall be collected by the county assessor and tax collector of the county.

(Added by Stats. 1941, Ch. 990.)

[6940.6.](#) Following the board's election, the county auditor shall on or about the third Monday in August of each year transmit to the board a written statement showing the total value of all property in the district, which value shall be ascertained from the assessment roll used by the county for that year.

(Amended by Stats. 1963, Ch. 426.)

[6940.9.](#) Before the first day of September the district board shall fix the rate of taxation for district purposes and for the payment of the principal and interest of that year upon outstanding bonds and the payment of the principal and interest that the board believes will become due during the year on bonds authorized but not sold.

(Amended by Stats. 1963, Ch. 426.)

[6941.3.](#) The board shall designate the number of cents on each one hundred dollars (\$100) to be levied for each fund and the fund into which the proceeds shall be paid, using as a basis the value of property as assessed on the county roll.

The district board shall immediately transmit to the auditor of the county in which the district is situated a statement of the tax rate fixed.

(Added by Stats. 1941, Ch. 990.)

[6941.6.](#) The county auditor shall compute and enter in the county assessment roll the respective sums to be paid as a district tax on the property in the district, using the rate of levy as fixed by the board and the assessed value as found on the assessment roll.

The taxes so levied shall be collected at the same time and in the same manner as county taxes are collected, and when collected shall be at once paid to the treasurer.

(Amended by Stats. 1963, Ch. 426.)

[6941.9.](#) The taxes are a lien on all the property in the district, and the taxes, whether for the payment of a bonded indebtedness, or for other purposes, shall be of the same force and effect as other liens for taxes, and their collection shall be enforced by the same means as provided for the enforcement of liens for county taxes.

(Added by Stats. 1941, Ch. 990.)

