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**GOVERNMENT CODE - GOV**

**TITLE 5. LOCAL AGENCIES [50001 - 57607]** ( Title 5 added by Stats. 1949, Ch. 81. )

**DIVISION 1. CITIES AND COUNTIES [50001 - 52203]** ( Division 1 added by Stats. 1949, Ch. 81. )

**PART 2. POWERS AND DUTIES EXERCISED JOINTLY BY CITIES AND COUNTIES [51300 - 51953]** ( Part 2 added by Stats. 1949, Ch. 81. )

**CHAPTER 2. Transfer of City Tax Functions [51500 - 51562]** ( Chapter 2 added by Stats. 1949, Ch. 81. )

**ARTICLE 1. General [51500 - 51521]** ( Article 1 added by Stats. 1949, Ch. 81. )

**51500.** A city, except a city which is also a city and county, may transfer its functions pursuant to this article.

(Added by Stats. 1949, Ch. 81.)

**51501.** By ordinance, a city legislative body may transfer the duties of the city treasurer to the treasurer of the county in which the city is situated, and shall, by January 1, 1969, transfer the assessment and tax collection duties performed by the city assessor and tax collector to the assessor and tax collector of the county in which the city is situated, and no city shall establish the offices of city assessor and tax collector after that date.

(Amended by Stats. 1966, 1st Ex. Sess., Ch. 147.)

**51502.** A certified copy of the ordinance transferring the duties of the assessor and tax collector shall be filed with the county auditor on or before the first Monday of the February following the adoption of the ordinance or a later date acceptable to the county board of supervisors.

(Amended by Stats. 1969, Ch. 4.)

**51503.** Certified copies of the ordinance transferring the duties of the treasurer shall be served on the county auditor, tax collector, and treasurer. The ordinance shall also prescribe how money shall be drawn from the city funds in the hands of the treasurer.

(Added by Stats. 1949, Ch. 81.)

**51504.** All assessments made by the county assessor and equalized or corrected by the board of supervisors or State Board of Equalization shall be the basis for levying city taxes. In the first year that a city uses county values in the preparation of its roll it may independently assess property on the unsecured roll.

(Amended by Stats. 1969, Ch. 4.)

**51505.** The ordinance transferring the duties of the treasurer is effective until repealed. Certified copies of the ordinance repealing the transfer of the treasurer's duties shall be served upon the county auditor, tax collector, and treasurer.

(Amended by Stats. 1966, 1st Ex. Sess., Ch. 147.)

**51506.** The offices of city assessor, tax collector, and treasurer may be abolished by ordinance after their duties have been transferred.

(Added by Stats. 1949, Ch. 81.)

**51507.** When a city transfers the duties of assessing and collecting taxes, all duties performed by the city assessor other than the assessing of the city property shall be transferred to, and performed by, the city clerk or such other officer as the city by ordinance determines, and all duties performed by the city tax collector other than the collection of taxes shall be transferred to, and be performed by, the city marshal or chief of police, or such other officer as the city by ordinance determines.

(Added by Stats. 1949, Ch. 81.)

**51508.** Before fixing the rate of taxes the legislative body of a city which has transferred the duties of the assessor and tax collector shall fix by ordinance or resolution the amount of revenue from property taxes necessary to support its departments for the current year and to pay the bonded or other indebtedness of the city, or any portion or district of the city.

*(Amended by Stats. 1959, Ch. 1295.)*

**51510.** Annually on or before the third Monday in August, the county auditor shall transmit to the city legislative body a written statement, showing separately the total value of all property within the city and the total value of all property in each district or portion of the city in which a different rate of taxation is to be levied. The value shall be ascertained from the assessment books of the county for the year, as equalized and corrected.

*(Amended by Stats. 1951, Ch. 645.)*

**51511.** Annually, before September 1st, the city legislative body shall fix the rate of taxes, or rates of taxes, if different portions or districts require different rates, by determining the percentage of full value on the assessment roll required to raise the revenue authorized by this article, using as a basis the value of the property as assessed and equalized. The rates shall be sufficient to raise the amount fixed by ordinance or resolution and the expense of collection. The city legislative body shall immediately transmit to the county auditor a statement of the rates fixed.

*(Amended by Stats. 1978, Ch. 1207.)*

**51512.** The county auditor shall compute and enter in the assessment book the city tax on the property enumerated and assessed as being in the city, using the rates fixed by the city legislative body and the assessed value in the assessment book, at the time and in the manner he computes and enters county taxes.

*(Added by Stats. 1949, Ch. 81.)*

**51513.** The taxes so levied shall be collected at the time and in the manner of county taxes and paid into the county treasury. The net amount of the taxes, after deduction of the county's compensation for the services of its treasurer, assessor, and tax collector, shall be paid to the city.

*(Amended by Stats. 1974, Ch. 209.)*

**51514.** The compensation paid to the county for assessing and collecting taxes for a city shall be fixed by agreement between the board of supervisors and the city legislative body. Not more than 1 percent shall be charged for collecting the first twenty-five thousand dollars (\$25,000), and not more than one-fourth of 1 percent for all sums over that amount. The compensation shall be paid into the county salary fund.

*(Added by Stats. 1949, Ch. 81.)*

**51515.** When the duties of the city treasurer have been transferred to the county treasurer, one-fourth of 1 percent shall be deducted from the money collected by the county tax collector as compensation for the services of the county treasurer and paid into the county salary fund.

*(Amended by Stats. 1966, 1st Ex. Sess., Ch. 147.)*

**51516.** When a city has transferred the assessing and collecting of taxes, property which has been sold to the city for nonpayment of taxes may be redeemed pursuant to Part 7, Division 1, of the Revenue and Taxation Code.

*(Added by Stats. 1949, Ch. 81.)*

**51517.** The collection of unpaid taxes levied on property by the city shall be enforced by the sale of the property in the manner, at the time, and upon the penalties, of property sold for nonpayment of county taxes. Real property so sold may be redeemed within the time and upon the terms of property sold for the nonpayment of county taxes.

*(Added by Stats. 1949, Ch. 81.)*

**51518.** The county auditor shall apportion to the city the money paid for redemption in the proportion which the tax due the city bears to the total tax for which the real property was sold.

*(Added by Stats. 1949, Ch. 81.)*

**51519.** When a county charter permits and the county consents, a city governed under general laws or charter permitting the discharge of certain city functions by county officers and which is situated within the county may provide for the consolidation of

other county and city offices and the assumption and discharge of the functions of the city by the county officers.

*(Added by Stats. 1949, Ch. 81.)*

**51520.** Notwithstanding any provisions of this article relating to compensation paid to the county for assessing and collecting taxes for a city the board of supervisors may, upon a finding of public interest, perform such assessment and collection service for a city without compensation from such city; provided that, in a county having a population of 4,000,000 or more, the county shall perform such assessment and collection service for a city without compensation from such city; provided, further, that, in any county in which all cities agree to use of the county assessment roll and agree to permit the county to perform such assessment and collection functions, the county shall perform such assessment and collection services for the cities without compensation from such cities.

*(Amended by Stats. 1970, Ch. 1479.)*

**51521.** When delinquent taxes of a general law city, with costs and penalties, have been paid to the county treasurer, the money collected, including, if authorized by the board of supervisors as a matter of general county policy, the costs and penalties on such delinquent taxes, shall be paid to the city, after deduction of the county's compensation.

*(Amended by Stats. 1974, Ch. 209.)*