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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 2. Chartered Cities [51540 - 51562]** ( Article 2 added by Stats. 1949, Ch. 81. )

**51540.** As used in this article, "city" means a city governed under a freeholders' charter.

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

**51541.** This article provides an alternative method by which the duties of city officers designated in this article may be performed by officers of the county in which the city is situated.

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

**51542.** When the city charter or a city ordinance authorized by the charter provides, the county officers designated in the charter or ordinance shall perform any of the following duties of the city legislative body, assessor, tax collector, or other officers:

- (a) The assessment of city property for city taxes.
- (b) The equalization and correction of the assessment.
- (c) The collection, payment, and enforcement of the taxes, including delinquent taxes.
- (d) The redemption of property from sale or other penalty for nonpayment of city taxes.

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

**51543.** The county officers designated shall be officers who perform duties of the same character as the city officers whose duties are transferred to them.

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

**51544.** A copy of the charter or ordinance providing for the transfer of duties shall be certified by the city clerk and filed with the board of supervisors on or before the first Monday of the February following the effective date of the charter provision or ordinance.

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

**51545.** The board of supervisors shall cause notice of the charter provision or ordinance to be given to the designated county officers.

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

**51546.** The county assessment roll made annually by the county assessor and equalized and corrected by the board of supervisors shall be the basis for levying city taxes.

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

**51547.** In the case of a sale of property for taxes or special assessments, except where the sale is conducted and the funds are accounted for as provided in Division 1 (commencing with Section 101) of the Revenue and Taxation Code, all proceeds shall be

accounted for and distributed as provided in Article 12 (commencing with Section 53925) of Chapter 4 of Part 1 of Division 2 of this title.

*(Added by Stats. 1977, Ch. 648.)*

**51549.** As soon as practicable after the lien date following the effective date of the charter provision or ordinance, the city clerk shall deliver to the county assessor a written statement showing separately the exterior boundaries of the city as originally incorporated and the exterior boundaries of each body of new territory subsequently added and the date of addition. Thereafter, any changes in the city's boundaries shall be reported to the county assessor and the State Board of Equalization under the provisions of Sections 54900 to 54903, inclusive.

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

**51551.** Annually before September 1st, the city legislative body shall cause to be delivered to the county auditor a statement certified by the city clerk showing separately:

- (a) The levy or rate percent of taxes levied for all municipal purposes for the year, including amounts required for the payment of interest and sinking funds for the bonded indebtedness of the city.
- (b) The rate of taxes levied upon all property within the limits of the city as originally incorporated.
- (c) The rate of taxes levied upon all property within the boundaries of each portion of the city added after the original incorporation.

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

**51552.** Upon delivery of the certified statement from the city legislative body, the county auditor shall compute and enter in the assessment book the municipal taxes on the property enumerated and assessed as being in the city, using the rate fixed by the city legislative body and the assessed value in the assessment book, at the time and in the manner that he computes and enters county taxes.

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

**51553.** The taxes so levied shall be collected at the time and in the manner of county taxes and shall be paid into the county treasury. After deduction of the county's compensation the net amount of the taxes shall be paid to the city.

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

**51554.** When delinquent city taxes, with costs and penalties, have been paid to the county treasurer or when property in the city has been sold for the nonpayment of city taxes and redeemed, and the money for the redemption paid to the county treasurer, the money collected shall be paid to the city, after deduction of the county's compensation.

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

**51555.** The net amounts of collections of current and delinquent taxes and redemptions shall be paid to the city monthly, or at such other times agreed upon between the city legislative body and the board of supervisors.

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

**51556.** The collection of unpaid city 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.)*

**51557.** 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.)*

**51558.** The proper city officers shall perform all duties relative to the collection of city taxes, including delinquent taxes, levied prior to the effective date of the charter provision or ordinance, the enforcement of their payment, the sale of property for nonpayment and redemption from sale, pursuant to the laws in force in the city at such effective date.

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

**51559.** Upon the repeal of the city charter provision or ordinance the performance of city functions by county officers authorized by it shall cease.

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

**51560.** The county officers shall perform all duties relative to the collection of city taxes, including delinquent taxes, levied prior to the repeal, the enforcement of their payment, and the sale of property for nonpayment, and redemption from sale, pursuant to the laws applicable to county taxes.

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

**51561.** The compensation paid the county for the services 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.

*(Amended by Stats. 1965, Ch. 1994.)*

**51562.** Notwithstanding any provision 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 services 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 services 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.)*