

[Home](#)[Bill Information](#)[California Law](#)[Publications](#)[Other Resources](#)[My Subscriptions](#)[My Favorites](#)Code: Section: [Up^](#)[Add To My Favorites](#)**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 4. Special Assessments [51800- 51800.]** ( Chapter 4 added by Stats. 1957, Ch. 793. )**ARTICLE 1. Collection of Special Assessments by County Officer [51800- 51800.]** ( Article 1 added by Stats. 1957, Ch. 793. )

**51800.** Where the duties of assessing property and collecting city taxes are performed for a city by the county assessor and the county tax collector in a manner provided by law, cities and counties may enter into an agreement whereby special assessments may be collected at the same time and in the same manner as county taxes are collected and all laws applicable to the levy, collection and enforcement of county taxes shall be and are hereby made applicable to such special assessments. The amount of the compensation to be paid a county for the collection of such assessments shall be provided for in the agreement.

(Added by Stats. 1957, Ch. 793.)