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

DIVISION 2. CITIES, COUNTIES, AND OTHER AGENCIES [53000 - 55821] (Division 2 added by Stats. 1949, Ch. 81.)

PART 1. POWERS AND DUTIES COMMON TO CITIES, COUNTIES, AND OTHER AGENCIES [53000 - 54999.7] (Part 1 added by Stats. 1949, Ch. 81.)

CHAPTER 4. Financial Affairs [53600 - 53997] (Chapter 4 added by Stats. 1949, Ch. 81.)

ARTICLE 4. Capital Outlay Fund [53730.5 - 53737] (Article 4 added by Stats. 1949, Ch. 81.)

53730.5. As used in this article, "local agency" means a city, county, or district empowered to levy and collect assessments or taxes.
(Added by renumbering Section 53730 (as added by Stats. 1949, Ch. 81) by Stats. 1987, Ch. 56, Sec. 87.)

53731. By ordinance, the legislative body of a local agency may provide for the levy and collection of assessments or taxes for the creation and accumulation of a fund for capital outlays.
(Added by Stats. 1949, Ch. 81.)

53732. In making a levy, the legislative body shall not exceed any limitation upon its right to impose taxes prescribed by law except as authorized by law.
(Amended by Stats. 1951, Ch. 808.)

53733. If the local agency is a city or county operating under a charter, the limitations upon the levying of taxes imposed by the charter apply.
(Added by Stats. 1949, Ch. 81.)

53734. In a local agency required to adopt a budget, all or part of the fund may be shown in the budget as reserves for future expenditures in subsequent years and when so shown shall be identified as to purpose, but need not be itemized.
(Added by Stats. 1949, Ch. 81.)

53735. At any time after the creation of the fund the legislative body may transfer to the fund any unencumbered surplus funds remaining on hand at the end of a fiscal year.
(Amended by Stats. 1979, Ch. 373.)

53737. The term "capital outlays" does not include the construction, acquisition, extensions of, or additions to utilities other than utilities for the furnishing of water supply. The term "utilities" shall not include sewage or sanitation facilities or airports.
(Amended by Stats. 1949, Ch. 14.)