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GOVERNMENT CODE - GOV

TITLE 6. DISTRICTS [58000 - 62464] (Title 6 added by Stats. 1951, Ch. 331.)

DIVISION 1. GENERAL [58000 - 60375.5] (Heading of Division 1 renumbered from Division 2 by Stats. 1987, Ch. 56, Sec. 88.)

CHAPTER 5. Special Assessment and Bond Refunding Law of 1939 [59100 - 59674] (Chapter 5 added by Stats. 1951, Ch. 331.)

ARTICLE 13. Payment of Assessments [59500 - 59515] (Article 13 added by Stats. 1951, Ch. 331.)

59500. If a bond has not been issued to represent the reassessment, the amounts assessed in the reassessment are payable to the superintendent of streets or county surveyor with whom it is recorded and who may receive the amount due and give a discharge. (Added by Stats. 1951, Ch. 331.)

59501. Upon payment of any reassessment, such superintendent of streets or the county surveyor shall mark note of the payment upon the reassessment and shall cancel the reassessment. Upon request, he shall give a receipt to the person making payment. (Added by Stats. 1951, Ch. 331.)

59502. Immediately upon recordation, the officer with whom the reassessment is recorded shall give notice that:

- (a) The reassessment has been recorded in his office.
- (b) All sums assessed became due and payable upon the recordation, stating the date.
- (c) Payment is to be made to him within 30 days after the date of first publication.
- (d) For any reassessment not paid before the expiration of 30 days, a bond will issue pursuant to this chapter, stating the period over which the bond will extend and the rate of interest payable on it.

(Added by Stats. 1951, Ch. 331.)

59503. The notice shall be published once a week for two weeks in a newspaper designated by the legislative body.

(Added by Stats. 1951, Ch. 331.)

59504. Notice shall also be given by mailing a postcard to the owners.

(Added by Stats. 1951, Ch. 331.)

59505. Any reassessment upon public property shall be paid by the officer or board having charge of the disbursement of the funds of the owner of the property. The reassessment is an enforceable obligation against the property owner.

(Added by Stats. 1951, Ch. 331.)

59506. If money is not available for the payment of the reassessment, the board or officer who levies taxes for the owner of the public property shall include in the next tax levy an amount sufficient to pay the reassessment and the interest from the recordation of the reassessment at the rate stated in the new bonds. When the money received from the tax levy is available, the reassessment and interest shall be paid by such disbursing officer or board.

(Added by Stats. 1951, Ch. 331.)

59507. Any reassessment upon public property not in use in the performance of a public function may be foreclosed pursuant to Sections 5398 to 5421, inclusive, of the Streets and Highways Code except that:

- (a) The notice required to be given upon the tax bill need not be given.
- (b) The action may be brought at any time after 30 days after the recording of the reassessment.
- (c) In the action the reassessment and diagram with proof of nonpayment are prima facie evidence of the right of plaintiff to recover in the action.

(Added by Stats. 1951, Ch. 331.)

59508. The foreclosure action shall be brought in the name of the local agency whose legislative body levied the reassessment upon the request of any person entitled to any of the money to be derived from the reassessment.

(Added by Stats. 1951, Ch. 331.)

<u>59509.</u> The foreclosure action may be brought by any competent attorney appointed by the legislative body which levied the reassessment.

(Added by Stats. 1951, Ch. 331.)

<u>59510.</u> New bonds shall not issue against public property and the list of unpaid reassessments to be filed with the treasurer shall not include any unpaid reassessments upon public property.

(Added by Stats. 1951, Ch. 331.)

59511. If a reassessment has been levied upon tax-deeded land and upon the recordation of the reassessment, the clerk shall send to the auditor of the county in which the land lies notice that the original bonds of the district have been refunded and that the unpaid taxes and special assessment taxes levied to pay the principal and interest of such bonds are canceled. The auditor shall compute the amount of the unpaid taxes and special assessment taxes, penalties, and interest so canceled and notify the State Controller of the amount. The amount shall be deducted from the amount necessary for a redemption of the property.

(Added by Stats. 1951, Ch. 331.)

59512. If the property was deeded to a city or other municipal or public corporation for nonpayment of its taxes, the computation of the amount to be deducted for redemption shall be made by the city auditor or other person vested by law with such duties.

(Added by Stats. 1951, Ch. 331.)

59513. After the adoption of the resolution of intention in the proceedings all sums paid for any lot into the interest and sinking fund for the payment of principal and interest of the original bonds shall be credited upon the reassessment levied upon the lot in the proceedings and shall be applied as money paid upon the reassessment.

(Added by Stats. 1951, Ch. 331.)

59514. After the expiration of 30 days from the date of recording the reassessment, the officer with whom the reassessment is recorded shall make and certify to the treasurer of the local agency conducting the proceedings a complete list of all unpaid reassessments and the amounts thereof.

(Added by Stats. 1951, Ch. 331.)

59515. The list shall exclude reassessments upon public property, but shall include tax-deeded land and all other land.

(Added by Stats. 1951, Ch. 331.)