

## Chapter 3.04

### TRANSFER OF PROPERTY TAX FUNCTIONS

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#### **3.04.010 Designated Officials.**

The city council, a city of the sixth class, elects that the duties of assessing property and collecting taxes provided by law to be performed by the assessor and tax collector, respectively, of the city shall, after the effective date of the ordinance codified in this chapter, be performed by the county assessor and the county tax collector, respectively, of San Joaquin County, as provided for in Chapter 2, Transfer of City Tax Functions, Article I, Section 51500 et seq. of the Government Code of the state. (Ord. 365 § 1, 1986: Ord. 1 § 1, 1945)

#### **3.04.020 Levy of Tax Based on Assessment.**

From and after January 11, 1946, and after the filing of a certified copy of the ordinance codified in this chapter with the auditor of the county, all assessments made by the county assessor, after the same may be equalized or corrected by the board of supervisors or State Board of Equalization shall be used as a basis for the levy of the taxes of the city, and the

taxes shall be collected by the assessor and tax collector of the county at the same time and in the manner county taxes are collected. (Ord. 1 § 2, 1945)

#### **3.04.030 Performance of Tax Functions.**

From and after January 11, 1946, and after the filing of a certified copy of the ordinance codified in this chapter with the auditor of the county, the assessment for taxation, equalization of taxes, levy of taxes and the collection of the same shall be conducted in all respects in accordance with and in the manner set out in the provisions of Chapter 2, Transfer of City Tax Functions, Article I, Section 51500 et seq. of the Government Code of the state, and the duties of all officers and agents of the county and of the city in relation to assessment and equalization and to the levy and collection of all taxes, current and delinquent, shall be such as are prescribed in Chapter 2, Transfer of City Tax Functions, Article I, Section 51500 et seq. of the Government Code of the state; provided that such taxes, when so collected, shall be paid to the city as provided in said Article I, the city council not electing to avail itself of the right of the city to perform the assessment and tax collection duties pertaining to property taxes in the city. (Ord. 365 § 2, 1986: Ord. 1 § 3, 1945)

#### **3.04.040 Contract with County for Services.**

The mayor and city clerk are authorized to enter into a contract with the board of supervisors of the county fixing the amount of

compensation to be charged by and paid to the county for the performance of the services of assessment and collection of taxes, as provided in Chapter 2, Transfer of City Tax Functions, Article I, Section 51500 et seq., of the Government Code of the state, such compensation to be fixed at a sum not to exceed the amount as provided for therein. (Ord. 365 § 3, 1986: Ord. 1 § 4, 1945)

**3.04.050 Duties of Clerk.**

The city clerk shall immediately after the adoption of the ordinance codified in this chapter, file with the board of supervisors of the county a certified copy thereof and perform such other duties as are provided for in Chapter 2, Transfer of City Tax Functions, Article I, Section 51500 et seq., of the Government Code of the state, to be performed by the city. (Ord. 365 § 4, 1986: Ord. 1 § 5, 1945)