

BY LAWS

WASHINGTON COUNTY WATER DISTRICT

INTRODUCTORY PROVISIONS

SHORT TITLE

30000. *This division shall be known and may be cited as the County Water District Law.*

DEFINITIONS

30010. *Unless the context otherwise requires, the provisions of this chapter shall govern the construction of this division.*

30011. *The definition of a word applies to any of its variants.*

30012. *"Include" except when used in relation to the inclusion of land into a district does not necessarily exclude matters not enumerated.*

30013. *"District" means a county water district formed under the provisions of the County Water District Act or this division.*

30014. "Board" means the board of directors of a district.

30015. "Land" except in Chapter 2 of Part 8 means land in the district or proposed district involved.

30016. "President" means the president of the board.

30017. "Secretary" means the secretary of the board.

30018. "Assessee" means the person to whom property is assessed.

30019. "General district election" means the election required to be held in each district on the first Tuesday after the first Monday in November in each odd-numbered year.

30020. "Special water district election" means any district election other than a general district election.

30021. "Elector," "voter," and "precinct board" have respectively the same meaning as defined in the Elections Code, but an "elector" or "voter" shall also be a resident of the district or proposed district involved.

30022. "Holder of title" includes a holder of evidence of title.

30023. "Property" embraces all real and personal property.

30024. "Works" includes water works, conduits, reservoirs, storage sites, water sheds, machinery, wells, pumps, dams, storage tanks, tunnels, hydrants, meters, works and facilities for the collection, treatment and disposal of sewage, waste and storm waters, fire protection works and facilities, other appliances and their appurtenances.

30025. "Conduit" includes canals, channels, pipes, ditches, and flumes.

30026. "Operate" includes use, maintain, and repair.

30027. "Street" includes road, alley, avenue, highway, and public way.

GENERAL PROVISIONS

30060. Nothing in this division shall be so construed as repealing or in anywise modifying any other law relating to water or the supply of water to or the acquisition thereof by counties or municipalities.

30062. All land which is now privately owned and situate within the exterior boundaries of any district, but which was public land of the United States or of this State at the time of the formation of the district and has not heretofore been added to the district is hereby added to the district. The Legislature hereby finds and determines that all of the land is and will be benefited by the formation, existence and operation of the district.

30063. Whenever by this division a notice is required to be published for a designated number of weeks or once a week for a designated number of weeks, the notice need be published on only one day of each week and for only the same number of times as the number of weeks designated.

30064. Wherever in this division a reference is made to the county in which a district is situated or to any of the officers thereof, such reference, with respect to a

district located in more than one county, shall be deemed to be to the county in which the greater portion of the district is located or to the officers of such county.

30065. The inclusion in, or annexation or addition to, a county water district, of all or any part of the corporate area of any public corporation or public agency, shall not destroy the identity or legal existence or impair the powers of any such public corporation or public agency, notwithstanding the identity of purpose, or substantial identity of purpose, of such county water district.

No public corporation or public agency having identity of purpose or substantial identity of purpose shall be formed partly or entirely within a county water district existing under the provisions of this code without the consent of such county water district. Nothing in this section shall be construed to prohibit any city from annexing territory within a county water district without the consent of such county water district.

All county water districts heretofore formed partly or entirely within another county water district previously existing under the provisions of this code, with or without the consent of such previously existing county water district and for a purpose not then actually exercised, or to provide a service not then provided by said previously existing county water district, are hereby declared to be valid and legally existing districts.

30066. An action to determine the validity of an assessment, or of warrants, contracts, obligations, or evidences of indebtedness pursuant to this division may be brought pursuant to Chapter 9 (commencing with Section 860) of Title 10 of Part 2 of the Code of Civil Procedure.

30068. Districts governed by this division are subject to the provisions of the Uniform District Election Law.

INTERNAL ORGANIZATION

Officers and Employees Generally

Directors

30500. Each district shall have a board of five directors each of whom, whether elected or appointed, shall be a voter of the district.

30501. The directors first elected upon the formation of the district shall hold office pursuant to Section 10505 of the Elections Code.

30502. The term of office of each director other than directors first elected or directors appointed to fill an unexpired term shall be four years.

30503. If a person elected fails to qualify, the office shall be filled as if there were a vacancy in the office.

30504. All vacancies occurring in the office of director shall be filled pursuant to Section 1780 of the Government Code.

30506. Each director elected or appointed shall hold office until his successor qualifies.

30507. Each director shall receive compensation in an amount not to exceed one hundred dollars (\$100) per day for each day's attendance at meetings of the board or for each day's service rendered as a director by request of the board, not exceeding a total of six days in any calendar month, together with any expenses incurred in the performance of his or her duties required or authorized by the board. For purposes of this section, the determination of whether a director's activities on any specific day are compensable shall be made pursuant to Article 2.3 (commencing with Section 53232) of Chapter 2 of Part 1 of Division 2 of Title 5 of the Government Code. Reimbursement for these expenses is subject to Sections 53232.2 and 53232.3 of the Government Code.

30508. If a director's place of residence, as defined in Section 244 of the Government Code, is moved outside district boundaries or outside the boundaries of that director's division where elected from a division, and if within 180 days of the move or of the effective date of this section the director fails to reestablish a place of residence within the district or within the director's division, it shall be presumed that a permanent change of residence has occurred and that a vacancy exists on the board of directors pursuant to Section 1770 of the Government Code.

30509. Before entering upon the duties of his office each director shall take and subscribe the official oath and file it with the secretary.

30510. The oath of office may be taken before the secretary, any member of the board of directors, or any officer authorized by law to administer oaths.

The Board

30520. Within 30 days after the election of the first directors and thereafter

within 30 days after taking office pursuant to Section 10554 of the Elections Code the directors shall meet and shall elect one of their number president and may elect one of their number vice president.

30521. The board shall:

- (a) Provide for the time and place of holding its regular meetings.
- (b) Provide for the manner of calling special meetings.

30522. At its organization meeting the board may transact any business of the district.

30523. The board shall act only by ordinance, resolution, or motion.

30524. A majority of the board shall constitute a quorum for the transaction of business.

30525. No ordinance, resolution, or motion shall be passed or become effective without the affirmative votes of at least a majority of the members of the board.

30525.5. A district may destroy a record pursuant to Chapter 7 (commencing with Section 60200) of Division 1 of Title 6 of the Government Code.

30526. Except where action is taken by the unanimous vote of all directors present and voting, the ayes and noes shall be taken upon the passage of all ordinances, resolutions, or motions and entered upon the minutes of the board.

30527. The enacting clause of all ordinances passed by the board shall be: "Be it ordained by the board of directors of Washington County Water District as follows:"

30528. All ordinances shall be signed by the president and attested by the secretary.

30529. All legislative sessions of the board shall be public.

30530. The board shall establish rules for its proceedings.

Other Officers and Employees

30540. (a) The board shall, at its first meeting or as soon thereafter as practicable, appoint by a majority vote a general manager and a secretary.

(b) The board shall also, by majority vote, do either of the following:

(1) Appoint an auditor or treasurer to carry out the duties required by Section 30582 and other duties required by the board.

(2) Retain an auditor as an independent contractor, other than the auditor or treasurer appointed pursuant to paragraph (1), to conduct an annual audit of the district's books, records, and financial affairs.

30541. A director shall not be the general manager, secretary, treasurer, or auditor.

30542. The general manager, secretary, treasurer, and auditor shall each receive the compensation determined by the board and shall serve at its pleasure.

30543. The same person may serve as general manager and secretary, secretary and auditor, or secretary and treasurer.

30544. The board may at any time appoint or employ and prescribe the authorities and duties of other officers, employees, attorneys, and engineers necessary or convenient for the business of the district, each of whom shall serve at the pleasure of the board.

30545. The general manager, secretary, auditor, treasurer, and other employees or assistants of the district, as required by the board, shall each give a bond to the district conditioned for the faithful performance of his or her duties as the board may provide.

30546. The general manager, secretary, auditor, treasurer, and other employees or assistants of the district, as required by the board, shall each give a bond to the district conditioned for the faithful performance of his or her duties as the board may provide.

30547. (a) A district may employ a suitable security force. The employees of the district that are designated by the general manager as security officers shall have the authority and powers conferred by Section 830.34 of the Penal Code upon peace officers. The district shall adhere to the standards for recruitment and training of peace officers established by the Commission on Peace Officers Standards and Training pursuant to Title 4 (commencing with Section 13500) of Part 4 of the Penal Code.

(b) Every security officer employed by a district shall conform to the standards for peace officers of the Commission on Peace Officers Standards and Training. Any

officer who fails to conform to those standards shall not have the powers of a peaceofficer.

BOARD AND OTHER ACTIVITIES

30575. The board is the governing body of the district.

30576. The powers of districts enumerated in this division shall, except as therein otherwise provided, be exercised by the board.

30577. Each member of the board, or the secretary, may administer oaths and affirmations in connection with the taking of testimony at any hearing, investigation, or other matter pending before the board.

30578. Each member of the board, or the secretary, may administer oaths and affirmations in connection with the taking of testimony at any hearing, investigation, or other matter pending before the board.

30579. The secretary shall:

- (a) Countersign all contracts on behalf of the district.
- (b) Perform other duties imposed by the board.

30579.5. Notwithstanding the provisions of subdivision (a) of Section 30578 and subdivision (a) of Section 30579, the board may alternatively authorize, subject to such limitations and conditions as it may determine, the execution of contracts on behalf of the district by another officer or officers of the district.

30580. The general manager shall:

- (a) Have full charge and control of the maintenance, operation, and construction of the water works or water-works system of the district.
- (b) Have full power and authority to employ and discharge all employees and assistants at pleasure.
- (c) Prescribe the duties of employees and assistants.
- (d) Fix and alter the compensation of employees and assistants subject to approval by the board.

30581. The general manager shall also:

- (a) Perform other duties imposed by the board.
- (b) Report to the board in accordance with the rules and regulations as it adopts.

30582. The general manager shall also:
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 - (b) Report to the board in accordance with the rules and regulations as it adopts.

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 - (b) Report to the board in accordance with the rules and regulations as it adopts.

ELECTIONS

Elections Generally

30700. The provisions of the Elections Code relating to the qualifications of electors, so far as they may be applicable, shall govern all water district elections except:
- (a) To the extent that the provisions of the Elections Code pertaining to the qualification of voters at local elections are inconsistent with the provisions of that code pertaining to general elections, the provisions of the Elections Code pertaining to local elections shall control.
 - (b) This division shall control over any inconsistent provision of the Elections Code except the Uniform District Election Law (Part 4 (commencing with Section 10500) of Division 10 of the Elections Code).

POWERS AND PURPOSES

Powers and Purposes Generally

31000. The Washington County water districts shall be managed under the provisions of this division and may exercise the powers therein expressly granted or necessarily implied therefrom.
31001. Each district has the power generally to perform all acts necessary to carry out fully the provisions of this division.
31002. A district has perpetual succession.
31003. A district may adopt a seal and alter it at pleasure.
31004. A district may make contracts and employ labor to carry out the purposes of the district.

31005. A district may make contracts and employ labor to carry out the purposes of the district.

31006. Notwithstanding any other provision of law, any district formed under this division may, by resolution of the board of the district spread on its minutes, change the name of the district. That changed name need not include the word "county."

Certified copies of the resolution changing the name of the district shall be recorded in the office of the county recorder of every county, included in whole or in part, in the district and sent to the department.

31007. The rates and charges to be collected by the district shall be so fixed as to yield an amount sufficient to do each of the following:

- (a) Pay the operating expenses of the district.
- (b) Provide for repairs and depreciation of works owned or operated by the district.
- (c) Pay the interest on any bonded debt.
- (d) So far as possible, provide a fund for the payment of the principal of the bonded debt as it becomes due.

It is intended by this section to require the district to pay the interest and principal of its bonded debt from the revenues of the district, except that this requirement is not intended to apply to a bonded debt for sewage disposal purposes.

31007.5 No district furnishing water for residential use to a tenant shall seek to recover any charges or penalties for the furnishing of water to or for the tenant's residential use from any subsequent tenant on account of nonpayment of charges by a previous tenant. The district may, however, require that service to subsequent tenants be furnished on the account of the landlord or property owner.

31008. A district may provide for the pension of officers or employees and the creation of a special fund for the purpose of paying such pension and the accumulation of contributions to said fund from the revenues of the district, the wages of officers or employees, voluntary contributions, gifts, donations, or any source of revenue, not inconsistent with the general powers of the board, and may contract with any insurance corporation or any other insurance carrier for the establishment and maintenance of group insurance, a system of group annuities, and a pension service for such officers and employees, and may provide for the terms and conditions under which such pensions, group insurance, or group annuities shall be allowed, and for the time and extent of service of officers or employees before such pensions, group insurance, or group annuities shall be

available to them.

31009. In any district authorized to provide fire protection services, the district board is authorized to enforce the provisions of Sections 4291 to 4296, inclusive, of the Public Resources Code.

31010. Notwithstanding the provisions of Chapter 5.5 (commencing with Section 1450) of Division 2 of the Streets and Highways Code, any district and any county may enter into a contract agreeing to pay and apportion between them the costs of locating, removing, repairing, or relocating any facilities owned or to be owned by either party on the roads or other property of the other in such proportion and upon such terms as the governing boards of the parties shall determine to be equitable.

31011. A district may disseminate information to the public concerning the rights, properties, and activities of the district.

31012. If, on or after the effective date of this section, substantially all of a district water system is acquired by another public agency by any method other than a vote of the electorate of that district so authorizing, the following provisions shall apply:

(a) All funds derived from the operation of the former district system shall be separately accounted for and used exclusively for the purposes of maintenance, operation, betterments, and bond debt service of the acquired system.

(b) No funds derived from the former district system shall be used for any other such purpose until all debt of that former system has been paid in full or until a majority vote of the electorate of the area served by that former system has authorized such other expenditures.

31016. (a) In order to enforce the provisions of any ordinance of the district, including an ordinance fixing charges for the furnishing of commodities or services, the district may correct any violation of an ordinance of the district. The district may also petition the superior court for the issuance of a preliminary or permanent injunction, or both, as may be appropriate, restraining any person from the continued violation of any ordinance of the district or for the issuance of an order stopping or disconnecting a service if the charges for that service are unpaid at the time specified in the ordinance.

(b) The district may enter upon the private property of any person within the jurisdiction of the district in order to investigate possible violations of an ordinance of the district. The investigation shall be made with consent of the owner or tenant

of the property or, if consent is refused, with a warrant duly issued pursuant to the procedures set forth in Title 13 (commencing with Section 1822.50) of Part 3 of the Code of Civil Procedure, except that, notwithstanding Section 1822.52 of the Code of Civil Procedure, the warrant shall be issued only upon probable cause.

(c) The district shall notify the county or city building inspector, county health inspector, or other affected county or city employee or office, in writing, within a reasonable time if an actual violation of a district, city, or county ordinance is discovered during the investigation.

Water

31020. A district may do any act necessary to furnish sufficient water in the district for any present or future beneficial use.

31021. A district may store water for the benefit of the district, conserve water for future use, and appropriate, acquire, and conserve water and water rights for any useful purpose.

31022. A district may store water for the benefit of the district, conserve water for future use, and appropriate, acquire, and conserve water and water rights for any useful purpose.

31023. A district may sell water or the use thereof for any useful purpose and whenever there is a surplus, dispose of the surplus to municipalities, public agencies, or consumers located without the district.

31024. A district may establish rules and regulations for the sale, distribution, and use of water and may therein provide that water shall not be furnished to persons against whom there are delinquent water rates.

31025. A district may establish rules and regulations for the sale, distribution, and use of water and may therein provide that water shall not be furnished to persons against whom there are delinquent water rates.

31026. A district shall have the power to restrict the use of district water during any emergency caused by drought, or other threatened or existing water shortage, and to prohibit the wastage of district water or the use of district water during such periods, for any purpose other than household uses or such other restricted uses as may be determined to be necessary by the district and may prohibit use of such water during such periods for specific uses which the district may from time to time

find to be nonessential.

31027. (a) A district may prescribe and define by ordinance the restrictions, prohibitions, and exclusions. Every such ordinance shall be in full force and effect immediately upon adoption, but shall be published once in full in a newspaper of general circulation, printed, published and circulated in the district within 10 days after adoption, or if there be no such newspaper it shall be posted within 10 days after adoption in three public places within the district.

(b) The publication of ordinances, as required by subdivision (a), may be satisfied by either of the following actions:

(1) The district may publish a summary of a proposed ordinance or proposed amendment to an existing ordinance. The summary shall be prepared by an official designated by the board. A summary shall be published and a certified copy of the full text of the proposed ordinance or proposed amendment shall be posted in the office of the board at least five days prior to the board meeting at which the proposed ordinance or amendment or alteration thereto is to be adopted. Within 15 days after adoption of the ordinance or amendment, the board shall publish a summary of the ordinance or amendment with the names of those directors voting for and against the ordinance or amendment and the official shall post in the office of the board a certified copy of the full text of the adopted ordinance or amendment along with the names of those directors voting for and against the ordinance or amendment.

(2) If the official designated by the board determines that it is not feasible to prepare a fair and adequate summary of the proposed or adopted ordinance or amendment, and if the board so orders, a display advertisement of at least one-quarter of a page in a newspaper of general circulation in the county shall be published at least five days prior to the board meeting at which the proposed ordinance or amendment or alteration thereto is to be adopted. Within 15 days after adoption of the ordinance or amendment, a display advertisement of at least one-quarter of a page shall be published. The advertisement shall indicate the general nature of, and provide information about, the proposed or adopted ordinance or amendment, including information sufficient to enable the public to obtain copies of the complete text of the ordinance or amendment, and the names of those directors voting for and against the ordinance or amendment.

31028. (a) A district may prescribe and define by ordinance the restrictions, prohibitions, and exclusions. Every such ordinance shall be in full force and effect immediately upon adoption, but shall be published once in full in a newspaper of general circulation, printed, published and circulated in the district within 10 days

after adoption, or if there be no such newspaper it shall be posted within 10 days after adoption in three public places within the district.

(b) The publication of ordinances, as required by subdivision (a), may be satisfied by either of the following actions:

(1) The district may publish a summary of a proposed ordinance or proposed amendment to an existing ordinance. The summary shall be prepared by an official designated by the board. A summary shall be published and a certified copy of the full text of the proposed ordinance or proposed amendment shall be posted in the office of the board at least five days prior to the board meeting at which the proposed ordinance or amendment or alteration thereto is to be adopted. Within 15 days after adoption of the ordinance or amendment, the board shall publish a summary of the ordinance or amendment with the names of those directors voting for and against the ordinance or amendment and the official shall post in the office of the board a certified copy of the full text of the adopted ordinance or amendment along with the names of those directors voting for and against the ordinance or amendment.

(2) If the official designated by the board determines that it is not feasible to prepare a fair and adequate summary of the proposed or adopted ordinance or amendment, and if the board so orders, a display advertisement of at least one-quarter of a page in a newspaper of general circulation in the county shall be published at least five days prior to the board meeting at which the proposed ordinance or amendment or alteration thereto is to be adopted. Within 15 days after adoption of the ordinance or amendment, a display advertisement of at least one-quarter of a page shall be published. The advertisement shall indicate the general nature of, and provide information about, the proposed or adopted ordinance or amendment, including information sufficient to enable the public to obtain copies of the complete text of the ordinance or amendment, and the names of those directors voting for and against the ordinance or amendment.

31029. After the publication or posting of any ordinance as provided in Section 31027, it is a misdemeanor for any person to use or apply water received from the district contrary to or in violation of the restriction or prohibition, until the ordinance has been repealed or the emergency or threatened emergency has ceased, and, upon conviction thereof, that person shall be punished by imprisonment in the county jail for not more than 30 days or by fine of not more than six hundred dollars (\$600), or by both the fine and imprisonment.

31030. (a) The Revenue Bond Law of 1941 (Chapter 6 (commencing with Section 54300) of Part 1 of Division 2 of Title 5 of the Government Code) is applicable to districts for the purpose of providing funds for the acquisition,

construction, improving or financing of any public improvement authorized by this division which is not inconsistent with the provisions of Section 54310 of the Government Code. However, notwithstanding the provisions of Sections 54382, 54400, and 54402 of the Government Code and any other provisions of law, the board may determine and provide, in any resolution providing for the issuance of such revenue bonds, for the following:

(1) For maturity dates of the bonds not exceeding 50 years from their respective dates.

(2) If, before the issuance of the bonds, the board determines, to the best of its knowledge and belief, that the interest on the bonds will be subject to federal income taxation under then existing law, for interest on the bonds at a rate or rates not exceeding 10 percent a year, payable annually or semiannually.

(b) The powers conferred upon districts by this section are in addition to the powers conferred by Article 7 (commencing with Section 31480) of Chapter 2 of Part 6 of this division and none of the provisions of such Article 7 are applicable to proceedings taken by a district pursuant to this section.

(c) The board may issue revenue bonds under the Revenue Bond Law of 1941 on behalf of any portion of the district created as an improvement district pursuant to this division and any election for the issuance of such revenue bonds shall be limited to the area of such improvement district. If revenue bonds are so issued on behalf of an improvement district:

(1) No proceeds of such revenue bonds shall be used to finance public improvements to provide service outside the service area of the improvement district.

(2) Only revenues which are derived from rates or charges for the providing of service within the service area of the improvement district shall be pledged to or used to pay such revenue bonds.

(d) As used in this section, the words "service area of the improvement district" are defined to mean the territory of the improvement district as it existed at the time of the bond election plus lands outside the improvement district, if any, being served at the time of the bond election by the improvement district facilities plus additional territory, if any, annexed to the improvement district as the same existed at the time of the bond election, not exceeding in the aggregate 40 percent by area of the improvement district as the same existed at the time of the bond election.

31031. A district may, pursuant to the notice, protest, and hearing procedures in Section 53753 of the Government Code, fix, on or before the first day of July in each calendar year, a water standby or availability charge. The water standby or availability charge shall not exceed ten dollars (\$10) per acre per year for each acre of land, or ten dollars (\$10) per year for each parcel of land less than an acre within

the district to which water is made available for any purpose by the district, whether the water is actually used or not, unless the standby charge is imposed pursuant to the Uniform Standby Charge Procedures Act (Chapter 12.4 (commencing with Section 54984) of Part 1 of Division 2 of Title 5 of the Government Code). The board of directors of a district which fixes such a charge may establish schedules varying such charge according to the land uses and the degree of availability or quantity of use of such water to the affected lands, and may restrict such charge to lands lying within one or more improvement districts within such district. If the procedures set forth in this section as it read at the time a standby or immediate availability charge was established were followed, the board of directors may, by resolution, continue the charge in successive years at the same rate. If new, increased, or extended assessments are proposed, the board shall comply with the notice, protest, and hearing procedures in Section 53753 of the Government Code.

31032. In case any water standby charge remains unpaid on the first day of the month before the month in which the board of supervisors of the county in which the district or any part thereof is located is required by law to levy the amount of taxes required for county purposes, a 6 percent penalty thereon shall accrue. The amount of the unpaid standby charge plus the said penalty shall be added to and become a part of the annual tax levied upon the land to which water for which the standby charge is unpaid was available and same shall constitute a lien on that land.

If a district collects taxes pursuant to Chapter 2 (commencing with Section 31700) of Part 7 of this division, the amount of tax attributable to unpaid water standby charges, and the penalty thereon, shall be stated on the tax bill separately from all other taxes.

If a district collects taxes pursuant to Chapter 3 (commencing with Section 31730) of Part 7 of this division, it shall provide each person whose property is subject to taxation for unpaid water standby charges, and the penalty thereon, with a tax bill stating the amount of such charges and penalty separately.

In such case and at least fifteen (15) days before the first day of the month in which said board of supervisors is required by law to levy the amount of taxes required for county purposes, the board of directors of the district shall furnish in writing to the board of supervisors and to the county auditor, respectively, a description of each and every parcel of land within the district upon which a standby charge remains unpaid, together with the amount of said unpaid charge plus said penalty on each said parcel of land. Whenever land in two or more counties is included in a district, the board of directors of the district shall furnish in

writing to the board of supervisors and to the county auditor of each of said counties, respectively, a description of each and every parcel within said county upon which a standby charge remains unpaid, together with the amount of said unpaid standby charge plus penalty thereon.

31032.1 A district may, pursuant to the notice, protest, and hearing procedures in Section 53753 of the Government Code, fix, as an alternative to the charge prescribed by Section 31031, in each fiscal year, water standby or availability assessments of not to exceed thirty dollars (\$30) per acre per year for each acre of land, or thirty dollars (\$30) per year for each parcel of land less than an acre within the district to which water is made available for any purpose by the district, whether the water is actually used or not, unless the standby charge is imposed pursuant to the Uniform Standby Charge Procedures Act (Chapter 12.4 (commencing with Section 54984) of Part 1 of Division 2 of Title 5 of the Government Code). The board of directors of a district that fixes the assessment may establish schedules varying the assessment according to the land uses and the degree of availability or quantity of use of water to the affected lands, and may restrict the assessment to lands lying within one or more improvement districts within the district. If the procedures set forth in this section as it read at the time a standby charge was established were followed, the board of directors may, by resolution, continue the charge pursuant to this section in successive years at the same rate. If new, increased, or extended assessments are proposed, the board shall comply with the notice, protest, and hearing procedures in Section 53753 of the Government Code.

A district may elect to have the assessments for the fiscal year collected on the tax roll in the same manner, by the same persons and at the same time as, together with and not separately from, its general taxes. In that event, it shall cause a written report to be prepared and filed with the secretary which report shall contain a description of each parcel of real property and the amount of the assessment for each parcel for the year.

31032.2. The secretary shall cause notice of the filing of the report and of a time and place of hearing thereon to be published, pursuant to Section 6066 of the Government Code, prior to the date set for hearing, in a newspaper of general circulation printed and published within the district, if there is one and if not then in such paper printed and published in the county, and shall cause a notice in writing of the filing of the report to be mailed to each person to whom any parcel or parcels of real property described in such report is assessed in the last equalized assessment roll available on the date the report is prepared, at the address shown on the assessment roll or as known to the secretary.

31032.3. At the time stated in the notice, the board shall hear and consider all objections or protests, if any, to the report referred to in the notice and may continue the hearing from time to time. Upon the conclusion of the hearing, the board may adopt, revise, change, reduce or modify an assessment or overrule any or all objections. The board shall make its determination upon each assessment as described in the report which determination shall be final. The board may make appropriate adjustments that may be necessary as a result of the equalization of the assessment roll subsequent to the filing of the report.

31032.4. On or before the 10th day of August of each year following such final determination, the secretary shall file with the county auditor a copy of the report with a statement endorsed thereon over his signature that it has been finally adopted by the board and the auditor shall enter the amounts of the assessment against the respective lots or parcels of land as they appear on the current assessment roll. If a district collects taxes pursuant to Chapter 3 (commencing with Section 31730), Part 7 of this division, the secretary shall file the report with the collector.

31032.5. The amount of the assessments shall constitute a lien against the lot or parcel of land against which the assessment has been imposed as of noon on the first Monday in March immediately preceding the date of levy.

31032.6. The county tax collector or district collector shall include the amount of the assessments on bills for taxes levied against the respective lots and parcels of land. Thereafter the amount of the assessments shall be collected at the same time and in the same manner and by the same persons as, together with and not separately from, the general taxes for the district, and shall be delinquent at the same time and thereafter be subject to the same delinquency penalties. All laws applicable to the levy, collection and enforcement of general taxes of the district, including, but not limited to, those pertaining to the matters of delinquency, correction, cancellation, refund and redemption, are applicable to such assessments.

31032.7. The county tax collector or district collector shall include the amount of the assessments on bills for taxes levied against the respective lots and parcels of land. Thereafter the amount of the assessments shall be collected at the same time and in the same manner and by the same persons as, together with and not separately from, the general taxes for the district, and shall be delinquent at the same time and thereafter be subject to the same delinquency penalties. All laws

applicable to the levy, collection and enforcement of general taxes of the district, including, but not limited to, those pertaining to the matters of delinquency, correction, cancellation, refund and redemption, are applicable to such assessments.

31032.8. A district may provide for a basic penalty of not more than 6 percent for nonpayment of the assessment within the time and in the manner prescribed by it, and in addition may provide for a penalty of not exceeding one-half of 1 percent per month for nonpayment of the assessment and basic penalty. It may provide for collection of the penalties herein provided for.

31032.9. Any district may make the election specified in Section 31032.1 with respect only to delinquent assessments and may do so by preparing and filing the written report, giving notice and holding the hearing therein required only as to such delinquencies

31033. A district may drain and reclaim lands within the district either by surface or underground works or both; and may acquire, by appropriation or other lawful means, and divert, store, conserve, transport or dispose of water resulting from such operations; and may acquire, by appropriation or other lawful means, and divert, store, conserve, transport or dispose of flood and storm water within the district, and flood and storm water of streams or watercourses outside of the district which flow into the district, for any beneficial purpose or use.

31034. If a public utility subject to the control and regulation of the Public Utilities Commission petitions the Public Utilities Commission to extend its water service or to establish water service within a district or any area served by a district, prior to acting on the petition the Public Utilities Commission shall notify the district of such petition where the district has previously filed with the public Utilities Commission a request to be notified of such petitions which request contains a description of the boundaries of the district and any area outside of the district boundaries which is served by the district.

31035. A district may undertake a water conservation program to reduce water use and may require as a condition of new service that reasonable water-saving devices and water reclamation devices be installed to reduce water use.

Property Generally

31040. A district may take any property necessary to carry out the business of

the district by grant, purchase, gift, devise, condemnation, or lease with or without the privilege of purchase.

31041. A district may hold, use, enjoy, lease, or dispose of property within or without the district necessary to the full exercise of its powers.

31042. A district may construct, purchase, lease, or otherwise acquire works, water rights, land, rights, and privileges useful or necessary to convey, supply, store, or otherwise make use of water for any purposes authorized by this division.

31045. A district may, on terms and conditions agreed upon by the board and the board of directors of a municipal water district formed pursuant to the Municipal Water District Act of 1911:

(a) Transfer, sell, lease, or convey to the municipal water district any works, land, or structures within any improvement district formed pursuant to any of the provisions of this division.

(b) Transfer to the municipal water district the proceeds of any bonds theretofore authorized by or for the improvement district.

31046. A district may sell or lease the mineral or hydrocarbon rights in any land belonging to it when deemed by the board for the best interest of the district.

31047. A district may control, distribute, store, spread, sink, treat, purify, recapture and salvage any water, including sewage and storm waters, for the beneficial use or uses of the district or its inhabitants or the owners of rights to water therein.

31048. A district may cooperate, act in conjunction and contract with the State of California or any agency thereof, municipalities, public and private corporations of any kind, and persons with respect to the salvage, control, storage, spreading, distribution, treatment, purification, and recapture of any waters, including sewage and storm waters, and the construction of any works, the acquisition of any property, or the doing of any act with respect thereto, or for the protection of property, watersheds, water courses, and underground water supplies, and for the use, operation, management, or control of any public works or property.

31049. A district may make and perform any agreement with the State of California or any agency thereof, any public or private corporation of any kind, and any person, or any of them for the joint construction, acquisition, disposition or operation of any property or works of a kind which might be constructed, acquired,

disposed of or operated by the district.

31051. A district may acquire by any means stock of any mutual water company or corporation for the purpose of furnishing a supply of water for public, municipal or governmental purposes.

31053. No publicly owned utility shall commence to provide any service for, on, or to any land within a county water district which is subject to the lien of a general obligation bonded indebtedness or which was the subject of a lease-purchase, revenue, or other type of debt incurred for capital improvements by or on behalf of the district incurred by the district for the purpose of providing a service similar to that which the utility proposes to provide.

However, a publicly owned utility may commence to provide service, otherwise prohibited, upon either of the following conditions:

(a) If the board of directors of the county water district, by resolution permits the service.

(b) In any portion of such a county water district proposed to be served by the publicly owned utility in which the total number of registered voters residing therein exceeds 200, if at least two-thirds of the voters voted at a special county water district election to permit the service. The election shall be called and held as an initiative measure pursuant to Section 30830.

31054. No publicly owned utility shall commence to provide any water service for, on, or to any land within a county water district which is subject to a lien of an indebtedness arising under any contract between the district and the United States of America incurred or contracted by the district for the purpose of providing water service, provided two-thirds of the voters voting at an election within the district have approved the incurrence of the indebtedness and, provided further, that the district has water available and is ready, able, and willing to serve such land.

However, a publicly owned utility may commence to provide service, otherwise prohibited, upon either of the following conditions:

(a) If the board of directors of such a county water district shall by resolution permit such service; or

(b) In any portion of such a county water district proposed to be served by the publicly owned utility in which the total number of registered voters residing therein exceeds 200, and in which at least a majority of the voters voting on the proposition shall have voted at a special county water district election to permit such service within that portion of the district. The election shall be called and held within that portion of the district as an initiative measure pursuant to Section 30830.

Construction on Rights of Way

31060. A district may construct any works along, under, or across any street, water course, railway, or conduit in a manner that will afford security for life and property. The district shall restore the property crossed as near as may be to its former state or so as not to have impaired unnecessarily its usefulness.

31061. Every company whose right of way is intersected or crossed by works of the district shall unite with the district in forming the intersections and crossings and grant the rights therefor.

31062. The right is hereby granted to locate, construct, and maintain any of the works of a district on any land which is now or hereafter owned by the State, and a district has the same rights and privileges appertaining to the rights of way as are granted to municipalities within the State.

Controversies

31080. A district may sue and be sued, except as otherwise provided in this division or by law, in all actions and proceedings in all courts and tribunals of competent jurisdiction.

31081. A district may commence, maintain, intervene in, compromise, and assume the costs of any action or proceeding involving or affecting the ownership or use of waters or water rights within the district used or useful for any purpose of the district or a benefit to any land.

31082. A district may commence, maintain, intervene in, defend, and compromise actions and proceedings to prevent interference with or diminution of the natural flow of any stream or natural subterranean supply of waters which may:

- (a) Be used or be useful for any purpose of the district.
- (b) Be of common benefit to the land or its inhabitants.
- (c) Endanger the inhabitants or land.

31084. All claims for money or damages against the district are governed by Part 3 (commencing with Section 900) and Part 4 (commencing with Section 940) of Division 3.6 of Title 1 of the Government Code except as provided therein, or by other statutes or regulations expressly applicable thereto.

31088. The district may employ counsel to defend any action or proceeding brought against it on account of any injury, taking, damage, or destruction, or to defend as provided in Part 7 (commencing with Section 995) of Division 3.6 of Title 1 of the Government Code an action or proceeding brought against any of its officers, employees or servants, and the fees and expenses involved therein are a lawful charge against the district.

Fires Protection

31120. (a) A district may exercise any of the powers, functions, and duties which are vested in, or imposed upon, a fire protection district pursuant to the Fire Protection District Law of 1987, Part 3 (commencing with Section 13800) of Division 12 of the Health and Safety Code.

(b) If the district includes any part of a local agency which provides fire protection service to any territory in the district, the district shall have no authority regarding the prevention and suppression of fires in that territory unless the district has obtained the consent of the other local agency.

FINANCIAL PROVISIONS

General Financial Provisions

In General

31300. A district may borrow money, incur indebtedness, and issue bonds or other evidences of the indebtedness, and may refund or retire any indebtedness or lien against the district or its property.

31301. The district may issue warrants to pay its formation expenses bearing interest at 6 percent per year from date of issue until funds are available to pay the warrants.

31302. The auditor shall draw warrants to pay demands made against the district when the demands have been approved or authorized by the board, or at least three members thereof, and by the general manager; or, in his absence or inability to act, by an officer or director therefor authorized by the board.

31303. Any money belonging to a district may be deposited or invested and drawn out as provided in Article 2 (commencing with Section 53630) of Chapter 4 of Part 1 of Division 2 of Title 5 of the Government Code, as now or hereafter

amended. References in that chapter to "treasurer" shall mean, for the purposes of a district, the auditor thereof and to "auditor" shall mean, for the purposes of a district, the secretary thereof. This section provides for a deposit and investment procedure separate from that provided in Article 3 (commencing with Section 31335).

31404. The district, or the district on behalf of an improvement district thereof, may issue negotiable promissory notes which shall be payable from general taxes, revenues, and other available funds of the district or the improvement district, as the case may be, other than taxes levied for the payment of principal and interest on any bonded indebtedness of the district or an improvement district therein. The notes shall bear interest at a rate not exceeding 8 percent per annum and shall mature and be payable not later than five years from the date of issue. The balance of such notes unpaid shall not at any one time exceed 2 percent of the assessed valuation of the taxable property in the district or the improvement district, as the case may be, or, if said assessed valuation is not obtainable, 2 percent of the county auditor's estimate of the assessed valuation of the taxable property in the district, or the improvement district, as evidenced by his certificate; provided, however, that a district which has been formed for less than 18 months may borrow an amount not exceeding twenty-five thousand dollars (\$25,000), or an amount not exceeding 2 percent of the assessed valuation or estimated valuation of the taxable property in the district, whichever is greater.

No district shall borrow, pursuant to this section, for purposes other than flood control, in excess of one million dollars (\$1,000,000); provided, however, that any district with an assessed valuation in excess of one hundred million dollars (\$100,000,000) may borrow, pursuant to this section, for purposes other than flood control, an amount not exceeding 1 percent of the assessed valuation of all taxable property within the district.

31304.5 A district may contract with any state agency to finance any district improvement authorized by this division that is related to the provision of water for human consumption. The terms of the contract shall be consistent with this division. Notwithstanding any other provision in this division, the term of the contract may extend up to 30 years.

31305. The board may designate the county treasurer the depository to have the custody of all, or a portion of, the district's money.

31306. If designated as depository the county treasurer shall:

(a) Receive and receipt for all of the district's money received by him and place it in

the county treasury to the credit of the district.

(b) Be responsible upon his official bond for the safekeeping and disbursing of all district money so held by him.

31307. When the county treasurer has been designated the depository to have custody of district money, he shall pay out that money, or any portion thereof, only upon warrants of the county auditor.

31308. The county auditor shall draw warrants to pay demands made against the district when the demands have been approved by at least three members of the board and the general manager.

31309. The county treasurer shall report in writing on the first day of July, October, January, and March of each year to the board with respect to each of the following:

(a) The amount of money he then holds for the district.

(b) The amount of receipts since his last report.

(c) The amount paid out since his last report. The report shall be verified and filed with the secretary.

31310. The board of supervisors of the county shall determine the charge to be made against the district for any services of either or both of:

(a) The county treasurer as custodian of the district's money.

(b) The county auditor in drawing warrants to pay demands made and approved against the district.

BONDS

Notice

31370. Whenever the board deems it necessary for the district to incur a bonded indebtedness, it shall by resolution set forth all of the following:

(a) A declaration of the necessity for the indebtedness.

(b) The purpose for which the proposed debt is to be incurred.

(c) The amount of the proposed debt.

(d) The time and place for a hearing by the board on the questions:

(1) Will the whole or only a portion of the district be benefited by the accomplishment of the purpose?

(2) If only a portion of the district will be benefited, what portion will be so benefited?

31371. Notice of the hearing shall be given by the secretary by publication of a copy of the resolution in a newspaper printed and published in the district for at least two weeks or, if there is no newspaper printed and published in the district, by posting a copy of the resolution in three public places within the district at least two weeks before the time fixed for the hearing.

31372. The copy of the resolution published or posted shall be accompanied by a notice subscribed by the secretary, with the seal of the district attached, that:
(a) The hearing referred to in the resolution will be had at the time and place specified in the resolution.

Hearing

31385. At the time and place fixed for the hearing in the resolution declaring the necessity for incurring the bonded indebtedness, or at any time and place to which the hearing is adjourned, the board shall proceed with the hearing.

31386. At the hearing any person interested, including persons owning property within the district, may appear and present any matters material to the questions set forth in the resolution declaring the necessity for incurring the bonded indebtedness.

31387. At the conclusion of the hearing, the board shall by resolution determine whether the whole or part of the district will be benefited by the accomplishment of the purpose stated in the resolution.

31388. If the board determines that the whole of the district will not be benefited, the resolution shall also describe the portion of the district which will be benefited, in a manner sufficient for identification, which portion of the district described in the resolution shall thereupon constitute and be known as "Improvement District No. _____ of Washington County Water District."

31389. After the formation of an improvement district within a district pursuant to this article, all proceedings for the purpose of a bond election within the improvement district and for the purpose of taxation for the payment of the bonds and interest shall be limited, and apply only to the improvement district.

31390. The determination of the board that the whole of the district will be benefited by the bond issue or that only a described portion of the district will be benefited by the bond issue is final and conclusive.

31391. After the board has made its determination pursuant to Section 31387, if it deems it necessary to incur the bonded indebtedness, it shall by resolution state:

- (a) That it deems it necessary to incur the bonded indebtedness.
- (b) The purpose for which the bonded indebtedness will be incurred.
- (c) Either of the following in accordance with its previous determination:
 - (1) That the whole of the district will be benefited by incurring the bonded indebtedness.
 - (2) That a portion of the district will be benefited by incurring the bonded indebtedness, which portion shall be described as it is described in the resolution of the board made pursuant to Section 31387.
- (d) The amount of debt to be incurred.
- (e) The maximum term the bonds to be issued shall run before maturity, which term shall not exceed 40 years from the date of the bonds or any series thereof.
- (f) The annual rate of interest to be paid which rate shall not exceed 8 percent, payable annually or semiannually.
- (g) The proposition to be submitted to the voters.

31392. In determining the amount of debt to be incurred, the legislative body may include:

- (a) All costs and estimated costs incidental to or connected with the acquisition, construction, improving or financing of the project.
- (b) All engineering, inspection, legal and fiscal agent's fees, costs of the bond election and of the issuance of said bonds, and bond interest estimated to accrue during the construction period and for a period of not to exceed 12 months after completion of construction.

31393. (a) Any time following the establishment of an improvement district pursuant to this article, the board, by a four-fifths majority vote, may exempt part or all of the territory within the improvement district from liability for payment of principal, interest, and any other amounts which become due on account of any outstanding or then authorized but thereafter issued bonds of the county water district other than bonds issued for the improvement district. The board may adopt a resolution pursuant to this section only if it first makes all of the following findings:

- (1) Bonds for the improvement district have received the voter approval required by this chapter and part or all of the improvement district bonds have been issued to provide benefit to the improvement district.
- (2) The territory for which exemption is proposed was annexed to the district after the bonds of the county water district were authorized and prior to formation of the improvement district.

(3) The territory proposed for exemption from the county water district bonds receives or will receive greater benefit from the improvement district bonds than it receives or will receive from county water district bonds from which the territory is proposed for exemption.

(b) When the county water district adopts a resolution pursuant to this section, it shall file it, together with a sufficient description of the territory to be exempted from the bonded indebtedness, in accordance with Section 54902 of the Government Code. The county assessor and the State Board of Equalization shall give the resolution the same effect as a term and condition adopted pursuant to subdivision (c) of Section 56470 of the Government Code; provided, however, the effective date of the resolution for tax purposes shall be determined by the filing date in accordance with Sections 54902 and 54902.1 of the Government Code.

Issuance

31425. If from the bond election returns it appears that more than two-thirds of the votes cast at the election are in favor of incurring the indebtedness, the board may, by resolution, at the time or times it deems proper, provide for the following:

(a) The form of the bonds.

(b) The execution of the bonds.

The board may divide the aggregate principal amount of any issue of bonds authorized in accordance with a proposal submitted to and approved by the eligible voters of the district into two or more series and may fix different dates for the bonds of each series. The bonds of any one series may be made payable at different times from those of any other series, provided that the maturity of each series shall comply with this division.

31426. The district may dispose of the bonds so issued at the times or in the manner the board deems to be to the public interest.

31427. Any bonds issued by any district organized under the provisions of this act are hereby given the same force, value and use as bonds issued by any municipality and shall be exempt from all taxation within the State.

31428. All premiums and accrued interest received on the sale of bonds shall be placed in the fund to be used for the payment of principal and interest on the bonds, and the remainder of the proceeds of the bonds shall be placed in the treasury to the credit of the proper improvement fund and applied exclusively to the purpose and object recited in the resolution provided for in Section 31391. When the purpose and object has been accomplished any moneys remaining in

such improvement fund shall be transferred to the fund to be used for payment of principal and interest on the bonds. When the purpose and object has been accomplished and all principal and interest on the bonds have been paid, any balance of money then remaining shall be transferred to the general fund.

31429. When the board determines by resolution that the expenditure of money raised by the sale of bonds for the purpose for which the bonds were voted is impractical or unwise, it may call a special election to obtain the consent of the electors to use the money for some other specified district purpose. The election procedure shall be the same as when the bond proposition was originally submitted.

TAXES

General Provisions

31650. A district may cause taxes to be levied for the purpose of paying any of its obligations and to accomplish the purposes of this division.

31651. If the maturity of the indebtedness created by an issue of bonds begins more than one year after the date of issuance, a tax shall be levied and collected pursuant to this part annually sufficient to pay the interest on the indebtedness as it falls due and also to constitute a sinking fund for the payment of the principal of the bonds on or before maturity.

31652. A district may cause taxes to be levied to pay the expenses of its formation, including fees of attorneys and others employed to conduct the formation proceedings.

31653. A district may impose a special tax pursuant to Article 3.5 (commencing with Section 50075) of Chapter 1 of Part 1 of Division 1 of Title 5 of the Government Code. The special taxes shall be applied uniformly to all taxpayers or all real property within the district, except that unimproved property may be taxed at a lower rate than improved property.

Special Rate

31665. Whenever the board by ordinance finds that because of circumstances existing in the district it is just and reasonable that petitions for special rates of taxation be heard and determined, any person having an interest in land may file

with the secretary a verified petition alleging all of the following:

- (a) His land or a described portion of it was, prior to the acquisition or establishment by the district of any water system or waterworks serving the territory in which the land is situated, irrigated from another system of works than the works of the district.
- (b) It has continued ever since to be exclusively so irrigated.
- (c) It is entitled to a special rate of taxation.

31666. The petition shall request that the board determine what percentage of the regular rates of taxation of the district should be used in levying taxes on the land described in the petition.

31667. A fee of ten dollars (\$10) shall be paid to the secretary before the filing of each petition for a special rate of taxation. The money shall be applied to the cost of the publication of the notice and other expenses of the hearing. If there is any balance after the conclusion of the hearing, it shall be returned to the petitioner or divided among the petitioners contributing thereto in proportion to the respective areas described in their petitions.

31668. The board shall set a time and place for the hearing of a petition for a special rate of taxation or of all the petitions if more than one has been filed and shall give notice of it in a newspaper published in the county wherein the office of the district is situated.

31669. The notice for a special rate of taxation hearing shall state all of the following:

- (a) Petitions have been presented to the board praying for a determination that certain land, which need not be described in the notice, is entitled to a special rate of taxation.
- (b) The names of the petitioners.
- (c) The time and place set for the hearing.

31670. The board shall meet at the time and place set for the hearing and proceed in the order it deems proper to hear the petitions and shall hear all competent and relevant evidence offered in support of any petition or in opposition to it and may adjourn the hearing from time to time.

31671. After the conclusion of the hearing, if the board finds that any of the land described in any petition has been irrigated as alleged and is not and will not be benefited by the operations of the district in a manner that would justify its taxation

at the regular rate of taxation, the board shall reduce the rate of taxation on the land in an ordinance or resolution entered in full upon its minutes.

31672. The ordinance or resolution shall:

(a) Describe the land entitled to a special rate of taxation or the respective parcels of it if separate parcels are to be assessed.

(b) Fix the percentage of the regular rate of taxation which shall be applied in levying district taxes on the land described or on each parcel of it if various parcels are found to be entitled to different special rates in order that the taxes to be levied on this land will be proportionate with the benefits which it receives or will receive from the operations of the district.

31673. A certified copy of the ordinance or resolution determining that any land is entitled to a special rate of taxation shall be delivered to the county assessor, and thereafter until notified of a change in the determination, he shall enter the land described in the ordinance or resolution separately on the assessment roll and so designate it and the percentage of the regular rate of taxation to which it is entitled that it may readily be distinguished from other land not entitled to a special rate.

31674. After a copy of the ordinance or resolution is delivered to the county assessor, the officer charged with the duty of entering on the assessment roll the amount of district taxes on the land shall in making the entry observe and conform to the ordinance or resolution.

31675. The determination of the board granting or denying a special rate of taxation as to any land after a hearing pursuant to this article shall not be changed unless the board on petition by a party affected consents to another hearing or on its own motion causes notice to be served on the owner of the land to show cause why the determination should not be changed, in either of which cases another hearing shall be advertised and held as provided in this article.

MAIN TAX PROCEDURE

31700. In this chapter "district" means a county water district formed under the provisions of the County Water District Act or this division.

31701. If a district has no revenue or if the revenues of the district are, or in the judgment of the board of directors are likely to be, inadequate to pay the interest on or principal of any bonded debt as it becomes due, or any other expenses or

claims against the district, or if there are delinquent and unpaid charges, as defined in subdivision (e), outstanding, the board of directors shall, annually, on or before August 1st, furnish to the board of supervisors and to the auditor of each county, respectively, in writing:

(a) An estimate of the minimum amount of money required to be raised by taxes in the county for the payment of its proportion of the amount required to pay the principal of or interest on any bonded debt of the district or of an improvement district therein as it becomes due.

(b) A description of the improvement district benefited by the purposes of the bonded debt as stated in the resolution declaring the necessity to incur the bonded indebtedness, or, if the whole district was benefited by incurring it, a statement of that fact.

(c) An estimate of the minimum amount of money required to be raised by taxes in the county for the payment of its proportion of the amount required to meet all the charges, claims, expenditures and expenses, other than a bonded debt, of each improvement district created in the county pursuant to this division, together with a description of each such improvement district as determined by resolution of the board.

(d) An estimate of the minimum amount of money required to be raised by taxes in the county for the payment of its proportion of the amount required by the district for other expenses and claims against it.

(e) A statement of those delinquent and unpaid charges for water and other services, or either, requested in writing by the owner of the property that remain delinquent and unpaid for 60 days or more on July 1st determined by the board to be included therein.

(f) The estimate of the minimum amount of money required to be raised by taxes in the county under subdivisions (c) and (d) shall not exceed the amounts permitted by any maximum property tax rate limitation in the Revenue and Taxation Code, provided however, that if no tax was levied by the district for either the 1971-1972 or the 1972-1973 fiscal year and the district incurred expenses in such years which expenses were paid from revenues other than taxes, then the maximum levy shall not exceed fifty cents (\$0.50) per one hundred dollars (\$100) of assessed valuation per year.

31701.5 The amount of any charges for water and other services or either included in the statement of delinquent and unpaid charges pursuant to subdivision (e) of Section 31701 shall be added to and become a part of the annual taxes next levied upon the property upon which the water for which the charges are unpaid was used and upon the property subject to the charges for any other district services and shall constitute a lien on that property as of the same time and in the

same manner as does the tax lien securing such annual taxes. All laws applicable to the levy, collection and enforcement of municipal ad valorem taxes shall be applicable to such charges, except that if any real property to which such lien would attach has been transferred or conveyed to a bona fide purchaser for value, or if a lien of a bona fide encumbrancer for value has been created and attaches thereon, prior to the date on which the first installment of such taxes would become delinquent, then the lien which would otherwise be imposed by this section shall not attach to such real property and the delinquent and unpaid charges relating to such property shall be transferred to the unsecured roll for collection. The county shall deduct from the charges collected an amount sufficient to compensate the county for costs incurred in collecting such delinquent and unpaid charges. The amount of such compensation shall be fixed by agreement between the board of supervisors and the district's board of directors.

31701.6. A district shall notify the holder of title to land whenever delinquent and unpaid charges for water and other services or either which could become a lien on such property pursuant to Section 31701.5 remain delinquent and unpaid for 60 days.

31701.7 In case any charges for water or other services, or either, remain unpaid the amount of the unpaid charges may in the discretion of the district be secured at any time by filing for record in the office of the county recorder of any county, a certificate specifying the amount of such charges and the name and address of the person liable therefor.

From the time of recordation of the certificate, the amount required to be paid together with interest and penalty constitutes a lien upon all real property in the county owned by the person or afterwards, and before the lien expires, acquired by him. The lien has the force, priority, and effect of a judgment lien and shall continue for 10 years from the date of the filing of the certificate unless sooner released or otherwise discharged. The lien may, within 10 years from the filing of the certificate or within 10 years from the date of the last extension of the lien in the manner herein provided, be extended by filing for record a new certificate in the office of the county recorder of any county and from the time of such filing the lien shall be extended to the real property in such county for 10 years unless sooner released or otherwise discharged.

31702. After the board of directors has furnished the estimates as required in Section 31701, the board of supervisors of each county, annually, at the time and in the manner of levying other county taxes, shall:

(a) Until each bonded debt is fully paid, levy upon the property within the district,

or improvement district therein benefited by the bonded debt in the county, and cause to be collected a tax sufficient to pay the county's proportion of the amount required to pay the principal of and interest on the bonded indebtedness to be known as the "____ County Water District Bond tax."

(b) Until all charges, claims, expenditures and expenses other than a bonded debt of any improvement district created pursuant to this division have been fully paid, levy within such improvement district and cause to be collected a tax sufficient to pay the county's proportion of the amount required to pay all said charges, claims, expenditures and expenses of each improvement district to be known as the "____ County Water District Improvement District No. ____ Tax."

(c) Until all other expenses or claims against the district are fully paid, levy upon all of the property within the district in the county and cause to be collected a tax sufficient to pay the county's proportion of the amount required to pay all those expenses or claims to be known and as the "____ County Water District General Tax."

31702.1 The board may, by resolution, elect to fix its own rates of taxation, in which event it shall file certified copies thereof with the auditor, the assessor and the clerk of the board of supervisors of the county in which it is situated, on or before July 1. It shall thereafter continue to fix its own rate of taxation until it has filed with such officers certified copies of a resolution electing to the contrary.

31702.2 Following the board's election, the county auditor shall, before the third Monday of August of each year, transmit to the board a written statement showing the total value of all taxable property in the district, which shall be used by the county for taxation for that year.

31702.3. On or before September 1 of each year, the board shall fix the rates of taxation in not to exceed four decimals, which it shall require for each of its purposes for said year, making due allowance for delinquency as fixed by law or by the board, and immediately certify said rates to the county auditor. These acts by the board are a valid assessment of the property and a valid levy of the taxes so fixed.

31702.4 The county auditor shall compute and enter in the county assessment roll the respective sums to be paid as a district tax on the property in the district, using the rate of levy as fixed by the board and the assessed value as found on the assessment roll.

31703. Subject to any other limitations in this division contained the taxes shall

be levied on property in the district as follows:

(a) The bond tax shall be levied upon the district or improvement district therein benefited by the purposes of the bonded debt, as stated in the resolution declaring the necessity of incurring the bonded debt.

(b) Each improvement district tax shall be levied solely upon the property within the improvement district as described in the resolution of the board creating such improvement district.

(c) The general tax shall be levied upon all the property within the district.

31706. All district taxes shall be collected at the same time and in the same manner and form as county taxes and shall be paid to the district for which they were levied and collected.

31707. Subject to the provisions of Section 31707.1, taxes for the payment of a bonded debt and the interest on it are a lien on all the property benefited thereby as stated in the resolution of the board of directors declaring the necessity to incur the debt.

31707.1 No bonded debt and no lien therefor is created or exists as to authorized bonds prior to issuance. Upon issuance a debt is created only as to the bonds issued and a lien is created therefor but only upon the property which on the date of bond issuance is then within the district or improvement districts therein benefited by the bonded debt.

31707.5 (a) Taxes for the payment of all charges, claims, expenditures and expenses, other than a bonded debt, of any improvement district created pursuant to this division are a lien on all the property described in the resolution of the board creating such improvement district.

(b) All taxes for purposes other than those specified in Section 31707 or subdivision (a) of this section are a lien on all the property in the district.

31708. Notwithstanding any other provision of this part to the contrary, in the case of a sale of property for taxes or 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 Title 5 of the Government Code. This section shall apply with respect to any district assessing, levying, or collecting its own taxes under Chapter 3 (commencing with Section 31730) as provided for in Section 8 of Chapter 592 of the Statutes of 1967.

31709. District taxes whether for the payment of a bonded indebtedness and the interest on it or for other purposes are of the same force and effect as other liens for taxes, and their collection shall be enforced by the same means as provided for the enforcement of liens for state and county taxes.

ALTERNATE TAX PROCEDURE

Collections Generally

31805. All district taxes levied on real property and improvements are a lien upon the same, which lien attaches as of noon on the first day of March of the year in which the tax is levied, and all taxes levied upon personal property are a lien upon the real property of the owner of the personal property, which lien attaches as of noon on the first day in March of the year in which the tax is levied.

Collections by the Assessor

31822. If the assessee owns taxable real property in fee in the district, the taxes due upon the possession of, claim to, or right to the possession of land are respectively a lien upon that real property, which lien attaches as of the first day of March in each year. The taxes need not be collected by the assessor if in his opinion the taxable real property is sufficient to secure the payment of the taxes.

