

## CHAPTER 208

*An act to amend Section 7262 of the Harbors and Navigation Code, to amend Sections 4810, 6785 and 13906 of the Health and Safety Code, to amend Section 72094 of the Water Code, to amend Section 44 of the San Diego Unified Port District Act (Chapter 67 of the Statutes of 1962, First Extraordinary Session), to amend Section 74 of Chapter 1654 of the Statutes of 1961, and to amend Section 28 of the Water Conservation Act of 1927 (Chapter 91 of the Statutes of 1927), relating to property taxation.*

[Approved by Governor May 2, 1974 Filed with  
Secretary of State May 2, 1974.]

*The people of the State of California do enact as follows:*

SECTION 1. Section 7262 of the Harbors and Navigation Code is amended to read:

7262. On or before the first day of August the board of directors of the district shall furnish to the board of supervisors and to the auditor, respectively, in writing:

(a) An estimate of the minimum amount of money required by Section 7243 to be raised by taxation during the fiscal year.

(b) An estimate of the minimum amount of money required to be raised by taxation to comply with, but subject to the limitations of, any provision inserted pursuant to Section 7243 in any ordinance or resolution providing for the issuance of revenue bonds.

(c) An estimate of the minimum amount of money required to be raised by taxation during the fiscal year for all other purposes of the district. Taxes levied for purposes of the district other than pursuant to Section 7243 or Section 7260 shall not in the aggregate exceed in any one year seventy-five cents (\$0.75) on each one hundred dollars (\$100) of assessed valuation.

SEC. 2. Section 4810 of the Health and Safety Code is amended to read:

4810. Annually, on or before the first day of August the district board shall furnish to the board of supervisors and the county auditor a written statement of the amount necessary to pay the interest on bonds for that year, and the portion of the principal that is to become due before the time for making the next general tax levy.

SEC. 3. Section 6785 of the Health and Safety Code is amended to read:

6785. When so determined, the board shall immediately certify to the county auditor of the county in which the district is situated the rate of taxation fixed.

SEC. 4. Section 13906 of the Health and Safety Code is amended to read:

13906. The district board shall report the final budget to the board of supervisors or to each board of supervisors concerned, after the budget hearing but not later than the first day of August of each year, after making any changes in the preliminary budget it deems advisable during or after the hearing, including deductions, increases, or additions. A copy shall, at the same time, be forwarded to the auditor of the county wherein the district is located.

SEC. 5. Section 72094 of the Water Code is amended to read:

72094. On or before the third Monday in August, the board shall certify to the board of supervisors and county auditor the tax rate or rates fixed for the district and shall furnish a statement of any 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.

SEC. 6. Section 44 of the San Diego Unified Port District Act (Chapter 67 of the Statutes of the 1962, First Extraordinary Session) is amended to read:

Sec. 44. The board shall, on or before the first day of August,

certify to the board of supervisors and to the auditor of the county in which the district is located, in writing the minimum amount of money required to be raised by taxation during the fiscal year for the payment of the principal of and interest on any general obligation bonded debt of the district that will become due before the proceeds of a tax levied at the next general tax levy will be available. To the extent that, pursuant to this act or otherwise, moneys are on hand and have been set aside in the proper special fund for the purpose of paying such principal and interest, the amount of money required to be raised by taxation during the fiscal year may be reduced and if a l of the moneys required to be raised by such annual tax levy are actually on hand and have been set aside in said fund for said purpose from some such other source, the tax levy hereinbefore required for such year need not be made.

SEC. 7. Section 74 of Chapter 1654 of the Statutes of the 1961 Regular Session is amended to read:

Sec. 74. The district board shall report the final budget to the supervising authority and to the county auditor after the budget hearing but not later than the first day of August of each year, after making any changes in the preliminary budget it deems advisable during or after the hearing, including deductions, increases, or additions.

SEC. 8. Section 28 of the Water Conservation Act of 1927 (Chapter 91 of the Statutes of 1927) is amended to read:

Sec. 28. Preparation of Estimates of Moneys Needed: Tax Limit. The board of directors shall, on or before the first day of August of each year, furnish the board of supervisors and the auditor of the county wherein the district is situated, or if such district is not entirely within one county, then, as hereinafter provided, to the supervisors and auditors of each county in which any portion of the district is situated, an estimate in writing of the amount of money needed for the purpose of the district for the ensuing fiscal year. This amount must be sufficient to raise a sum of money which shall be sufficient to pay the incidental expenses of the district, and the cost of the work of spreading and sinking waters which the board of directors may deem advisable to be done during the ensuing year, the estimated cost of repairs to and maintenance of any property or works of the district, the estimated amount necessary for the payment of the costs of any action or proceeding which may be taken by the district, including the cost of employment of attorneys and engineers; and such estimates may also include such an amount as the board of directors may deem advisable to expend in the acquisition or construction of settling basins, wells and other works for the spreading and sinking of waters, together with necessary rights-of-way for use of same; provided, however, the tax levied during any year for the raising of said funds shall not exceed two and one-half mills (\$.0025) on each one hundred cents (100 cents) of the assessed values of the lands within the district, together with the improvements thereon, according to the last assessment rolls.

SEC. 9. Notwithstanding Section 2231 of the Revenue and Taxation Code, there shall be no reimbursement pursuant to this section nor shall there be any appropriation made by this act because the duties, obligations or responsibilities imposed on local government by this act are minor in nature and will not cause any financial burden to local government.

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