## Chapter 3.16

## ASSESSMENT AND TAX COLLECTION\*

Sections:

3.16.010 Transfer of assessment--Tax collection duties.

\* For statutory provisions allowing the town to transfer its taxing functions to the county, see Gov. C.A. §51500 et seq.

<u>3.16.010</u> Transfer of assessment--Tax collection duties. The duties of the assessor and tax collector of the town in the assessment and collection of ad valorem real and personal property taxes are transferred to the assessor and tax collector of the county pursuant to Sections 51500 and 51515 of the Government Code of the state of California and other provisions of law applicable thereto. (Prior code §8100).