

STREETS AND HIGHWAYS CODE

SECTION 8500-8514

8500. This division may be cited as the Improvement Bond Act of 1915.

8501. Unless the particular provision or the context otherwise requires, the definitions and general provisions contained in this part shall govern the construction of this division.

8502. This division provides an alternative system for the issuance of bonds to represent and be secured by the assessments made to pay the costs and expenses of the work or improvements referred to in this division and the provisions of this division shall not apply to or affect any other provisions of this code.

When any proceedings for the issuance of bonds are commenced under this division, the provisions of this division and no other shall apply to such proceedings.

8502.5. "Assessed" and "assessment" mean assessments made pursuant to subdivisions (d) and (e) of Section 10204, or other law pursuant to which the assessment was levied, as corrected and modified by the legislative body. "Assessed" and "assessment" do not include assessments to pay administrative costs made pursuant to subdivision (f) of Section 10204.

8503. "City" includes counties, cities and counties and public corporations, districts and agencies.

8504. "Legislative body" means:

(a) When used with reference to a county, the board of supervisors.

(b) When used with reference to a city, the body which by law constitutes the legislative department of the government of the city.

8505. "Clerk" means:

(a) When used with reference to a county, the person or officer who is or acts as the clerk of the legislative body of the county.

(b) When used with reference to a city, the person who is or acts as clerk of the legislative body of the city.

8506. "Treasurer" means:

(a) When used with reference to a county, the county treasurer.

(b) When used with reference to a city, the city treasurer.

8507. As used with reference to a county, "street superintendent"

or "superintendent of streets" means the county surveyor, or such other competent county officer as may be appointed by the legislative body of the county to perform the duties imposed on the street superintendent.

8508. As used with reference to a county, "engineer" means the county surveyor, or such other competent county officer as may be appointed by the legislative body of the county to perform the duties imposed on the engineer.

8509. "Auditor" means:

- (a) When used with reference to a county, the county auditor.
- (b) When used with reference to a city, any person who is charged with the duty of extending taxes upon the assessment rolls and lists.

8510. "Tax collector" means:

- (a) When used with reference to a county, the county tax collector.
- (b) When used with reference to a city, the person who is charged with the duty of collecting taxes, advertising delinquent lists of unpaid taxes, selling lands thereunder and executing certificates of sale and deeds thereon.

8511. The provisions of this division relative to the time or place of performance of official duty or relative to the form of any resolution, notice, order, list, certificate of sale, deed or other instrument, are directory only.

8514. Notwithstanding any other provision of this division, income realized from the investment of money on deposit in a fund or account established pursuant to this division may be used, at the option of the legislative body, to pay all or any portion of any amount required to be rebated to the United States in order that interest on obligations issued pursuant to this division be excluded from gross income for purposes of federal income taxation.
