

| <b>Code Section:</b>        | <b>Government codes of interest:</b>   | <b>Notes:</b>  |
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| <a href="#">905 (a)</a>     | General Provisions-<br>(a) Claims under the Revenue and Taxation Code or other statute prescribing procedures for the refund, rebate, exemption, cancellation, amendment, modification, or adjustment of any tax, assessment, fee, or charge or any portion thereof, or of any penalties, costs, or charges related thereto.   | Claims under R&T excepted from this section.   |
| <a href="#">910.4</a>       | General-<br>The board shall provide forms specifying the information to be contained in claims against the state or a judicial branch entity.  | Claim forms should be used.  |
| <a href="#">911.6</a>       | General-<br>The board shall grant or deny the application within 45 days after it is presented to the board.   | Failure to present claim.  |
| <a href="#">1063</a>        | No officer of a county or judicial district shall absent himself from the state for more than 30 days.   | Cannot be absent for more than one month.  |
| <a href="#">1099</a>        | A public officer, including, but not limited to, an appointed or elected member of a governmental board, commission, committee, or other body, shall not simultaneously hold two public offices that are incompatible.   | Cannot hold 2 incompatible offices.  |
| <a href="#">3060</a>        | An accusation in writing against any officer of a district, county, or city, including any member of the governing board or personnel commission of a school district or any humane officer, for willful or corrupt misconduct in office, may be presented by the grand jury of the county for, or in, which the officer accused is elected or appointed.  | Removal of an official other than by impeachment.  |
| <a href="#">24300 etal.</a> | Consolidation of Offices [24300 - 24308] - By ordinance the board of supervisors may consolidate the duties of certain of the county offices in one or more combinations.  | Consolidation of offices by ordinance.   |
| <a href="#">26905</a>       | Not later than the last day of each month, the auditor shall reconcile the cash and investment accounts as stated on the auditor's books with the cash and investment accounts as stated on the treasurer's books as of the close of business of the preceding month to determine that the amounts in those accounts as stated on the books of the treasurer are in agreement with the amounts in those accounts as stated on the books of the auditor.  | Reconcile the cash and investment accounts between the auditor's books and the treasurer's books.  |
| <a href="#">26920</a>       | Counting Money in County Treasury -<br>At least once in each quarter, the county auditor shall perform, or cause to be performed, a review of the treasurer's statement of assets in the county treasury.  | Each county shall fund and allocate the cost of the review...<br>1. count cash.<br>2. verify records.<br>3. report to the board. (not done for over 1 year).<br>4. the auditor shall at least annually perform...or for cause. |
| <a href="#">27000</a>       | Duties Generally -<br>The county treasurer shall receive and keep safely all money belonging to the county and all other money directed by law to be paid to him and apply and pay it out, rendering the account as required by law.   | County treasurer shall receive and keep safely all money.  |
| <a href="#">27000.1</a>     | Subject to Section 53607, the board of supervisors may, by ordinance, delegate to the county treasurer the authority to invest or reinvest the funds of the county and the funds of other depositors in the county treasury, pursuant to Chapter 4 (commencing with Section 53600) of Part 1 of Division 2 of Title 5. The county treasurer shall thereafter assume full responsibility for those transactions until the board of supervisors either revokes its delegation of authority, by ordinance, or decides not to renew the annual delegation, as provided in Section 53607. | Delegation to invest.  |
| <a href="#">27000.5</a>     | When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, the primary objective of the county treasurer or the board of supervisors, as the case may be, shall be to safeguard the principal of the funds under the treasurer's or the board's control.   | Treasurer to meet liquidity needs.   |
| <a href="#">27002</a>       | The treasurer shall keep an account of the receipt and expenditure of all money received or paid out by him or her in books provided for the purpose.  | Enter into the treasury books.   |
| <a href="#">27005</a>       | The treasurer shall disburse the county money and all other money placed in his or her custody by official authority only on county warrants, checks, or electronic fund transfers issued by the county auditor, except for the making of legal investments.   | Treasurer shall disburse on official county warrants... except for placing investments. ---we can place investments ---  |
| <a href="#">27008</a>       | The treasurer shall not receive money into the treasury or for deposit with him or her as treasurer, unless it is accompanied by the certificate of the auditor.   | Deposit certificates shall provide a receipt.  |
| <a href="#">27009</a>       | The treasurer shall give a receipt to each person who deposits money into the county treasury.   | Receipts for each deposit.   |

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| <a href="#">27012</a> | The Controller may summon county treasurers or the authorized representative of any county treasurer to meet with the Controller or his or her duly authorized representatives, in those groups and at that place or those places within the state as may be designated by the Controller for the purpose of discussing the interpretation, procedures, uniformity of operation, and efficient administration of the Revenue and Taxation Code and the Government Code.  | State Controller's office summons county treasurers to a meeting. Must be paid by county. Circa 1994 (must have been a problem around then..).   |
| <a href="#">27013</a> | Notwithstanding any other provision of law, any treasurer, or other authorized county officer, who invests, deposits or otherwise handles funds for public agencies for the purpose of earning interest or other income on such funds as permitted by law, may deduct from such interest or income, before distribution thereof, the actual administrative cost of such investing, depositing or handling of funds and of distribution of such interest or income.   | Admin costs of Treasury shall be paid into the county general fund.  |
| <a href="#">27061</a> | Not later than the tenth of each month the treasurer shall settle his accounts relating to the collection, care, and disbursement of public revenue of whatsoever nature and kind with the auditor.  | Settle with Auditor by the 10th.<br>Collection and disbursement of public revenue. Circa 1953.<br>Do we still need this code section?  |
| <a href="#">29121</a> | Appropriations and Transfers-<br>Except as otherwise provided by law, obligations incurred or paid in excess of the amounts authorized in the budget unit appropriations are not a liability of the county or dependent special district, but a personal liability of the official authorizing the obligation.   | Obligations paid in excess of the amounts authorized are not a liability of the county or district, but a personal liability of the official authorizing the obligation.   |
| <a href="#">29122</a> | Appropriations and Transfers-<br>The board shall not approve a claim and the auditor shall not issue payment for any obligation in excess of that authorized in the budget unit appropriation, except upon an order of a court, for an emergency, or as otherwise provided by law.   | Board shall not approve any obligation in excess of authorizations except under court order.   |
| <a href="#">29125</a> | Appropriations and Transfers-<br>Transfers and revisions to the adopted appropriations may be made by an action formally adopted by the board at a regular or special meeting in certain ways.   | Appropriations and transfers.  |
| <a href="#">29370</a> | County Officers' Cash Difference Fund-<br>The board of supervisors may establish a county officers cash difference fund for the use of any county officer or administrative head of any county department handling county funds by adopting a resolution setting forth the amount of the fund.   | etal. Cash difference fund.  |
| <a href="#">29610</a> | The expenses of any elected county officer incurred while traveling to and from and while attending the annual convention of his or her respective association, are county charges which do not require prior approval of the board of supervisors.  | Expenses incurred while traveling for county.  |
| <a href="#">29611</a> | The necessary expenses, incurred by the auditor and treasurer in the defense and prosecution of any action brought by or against them to test the validity or constitutionality of any act of the Legislature or of the board of supervisors or of any order providing for the payment of any funds held in the county treasury are county charges.  | Expenses incurred defending constitutionality of any act of board or order are county charges.   |
| <a href="#">29800</a> | All warrants issued by the county auditor shall be numbered consecutively within each series. The number, date, amount of each, and the name of the person to whom payable, shall be stated thereon. The auditor shall enter the warrants in his register at the time they are issued.   | Transfer uncashed warrants to general fund.  |
| <a href="#">29820</a> | Payment and Registration-<br>When a warrant is presented for payment, if there is money in the fund for that purpose, the treasurer shall pay it by any of the following methods:<br>(a) By stamping thereon or perforating therein the word "Paid" and the date of payment.<br>(b) In accordance with those practices with respect to form, issuance, delivery, endorsement, and payment as approved by the governing board pursuant to Section 53910.<br>(c) By accepting the paid data per the treasurer's bank.<br>At the option of the treasurer, warrants may be payable at the treasurer's office or at any bank at which money of the county is deposited. | When a warrant (county) is presented, the treasurer has an "option" how to pay it... At the option of the Treasurer, warrants may be payable AT THE TREASURERS OFFICE-- or bank.... (incase someone presents an auditors warrant). |

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| <a href="#">50050</a>     | Financial Affairs-<br>For purposes of this article, "local agency" includes all districts. Except as otherwise provided by law, money, excluding restitution to victims, that is not the property of a local agency that remains unclaimed in its treasury or in the official custody of its officers for three years is the property of the local agency after notice if not claimed or if no verified complaint is filed and served.  | Unclaimed.  |
| <a href="#">53069.4</a>   | Miscellaneous-<br>(a) (1) The legislative body of a local agency, as the term "local agency" is defined in Section 54951, may by ordinance make any violation of any ordinance enacted by the local agency subject to an administrative fine or penalty.  | Allowing counties to put special assessments on tax roll.   |
| <a href="#">53340 (g)</a> | Procedures for Levying-<br>(g) The tax collector may collect the special tax at intervals as specified in the resolution of formation, including intervals different from the intervals determining when the ordinary ad valorem property taxes are collected. The tax collector may deduct the reasonable administrative costs incurred in collecting the special tax.   | Tax collector can levy fee.   |
| <a href="#">53630 (f)</a> | Deposit of Funds-<br>(f) "Pooled securities" means eligible securities held by an agent of depository for a depository and securing deposits of one or more local agencies.   | Deposit of funds - pooled securities.   |
| <a href="#">53631</a>     | Deposit of Funds-<br>Under those conditions as the treasurer of a local agency fixes with the approval of the legislative body, he or she may establish accounts at banks within or without the state and deposit money in those accounts to the extent necessary to pay the principal and interest of bonds to pay any warrant that has been presented for payment, or to fund any electronic disbursement of funds from the treasury of the local agency.   | Treasurer can establish accounts.   |
| <a href="#">53632</a>     | Deposit of Funds-<br>There are 3 classes of deposits; inactive, active, and interest bearing.   | There are 3 classes of deposits.  |
| <a href="#">53633</a>     | Deposit of Funds-<br>The treasurer shall determine the amounts of money to be deposited as inactive, active, and interest-bearing active deposits, except as otherwise provided in Section 53679.   | The treas shall determine the amounts of money to be deposited.   |
| <a href="#">53635.2</a>   | Deposit of Funds-<br>As far as possible, all money belonging to, or in the custody of, a local agency, including money paid to the treasurer or other official to pay the principal, interest, or penalties of bonds, shall be deposited for safekeeping in state or national banks, savings associations, federal associations, credit unions, or federally insured industrial loan companies in this state selected by the treasurer or other official having legal custody of the money; or may be invested in the investments set forth in Section 53601. | Additionally, (to be eligible to receive local money) it must have an overall rating of 'satisfactory' in its most recent evaluation by the appropriate federal financial agency. |
| <a href="#">53635.7</a>   | Deposit of Funds-<br>In making any decision that involves borrowing in the amount of one hundred thousand dollars (\$100,000) or more, the legislative body of the local agency shall discuss, consider, and deliberate each decision as a separate item of business on the agenda of its meeting as prescribed in Chapter 9 (commencing with Section 54950). As used in this section, "borrowing" does not include bank overdrafts or security lending.  | Any decision borrowing over 100,000 or more must be a separate item on the agenda.<br>i.e. - not consent calendar.  |
| <a href="#">53649</a>     | Deposit of Funds-<br>The treasurer is responsible for the safekeeping of money in his or her custody and shall enter into any contract with a depository relating to any deposit which in his or her judgment is to the public advantage.   | Safekeeping...  |
| <a href="#">53682</a>     | Deposit of Funds-<br>Notwithstanding any other provision in this article except Section 53652, the treasurer may deposit moneys in and enter into contracts with any depository, as defined in subdivision (c) of Section 53630, for services to be rendered by that depository that in the treasurer's judgment are to the public advantage. One copy of each contract entered into under this section shall be filed with the auditor or corresponding officer of the local agency.   | Bank depository contracts... allowed by code for treasurer.   |

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| <a href="#">53684 (b)</a> | <p>Deposit of Funds-</p> <p>(b) The county treasurer shall, at least quarterly, apportion any interest or other increment derived from the investment of funds pursuant to this section in an amount proportionate to the average daily balance of the amounts deposited by the local agency and to the total average daily balance of deposits in the investment pool. In apportioning and distributing that interest or increment, the county treasurer may use the cash method, the accrual method, or any other method in accordance with generally accepted accounting principles.</p>  | Quarterly interest apportionment.  |
| <a href="#">53910</a>     | <p>Payment of Claims-</p> <p>In addition to any other provision of law for the issuance and payment of warrants of any county, city and county, city, district, or other political subdivision of the state, the governing body thereof, or, in the case of school districts not issuing their own warrants, the governing body of the appropriate issuing officer, may by resolution authorize practices with respect to form, issuance, delivery, endorsement and payment of warrants it deems convenient, efficient and in the public interest, conforming substantially to those practices specified in Sections 53911, 53912, 53913, or 53915.</p>  | Payments of warrants.  |
| <a href="#">53911</a>     | <p>Payment of Claims-</p> <p>The governing body may authorize the use of check-warrant forms, to be drawn by its appropriate warrant issuing officer or officers upon the custodian of its funds, so prepared that the custodian may, by subscribing a direction to the depository of the funds to pay the funds to the order of the payee, convert the instrument to a check or, by subscribing an endorsement that the warrant is not paid for want of funds, convert the instrument to an interest bearing warrant and the governing body may direct that check-warrants shall not be delivered to the payees named therein until the direction or endorsement has been subscribed by the custodian of its funds.</p>   | Check warrant forms to be drawn.   |
| <a href="#">53912</a>     | <p>Payment of Claims-</p> <p>The governing body, or, in the case of school districts not issuing their own warrants, the governing body of the appropriate issuing officer, may provide that when funds are available for the payment of approved claims, the approval of claims for payment shall, without the issuance of any warrant, be authority to the custodian of its funds to pay the claims by check or electronic transfer. Registers and transfers shall contain substantially the same information as required by law to be maintained for a warrant.</p>   | The governing body, or in the case of school districts not issuing their own warrants. |
| <a href="#">54985</a>     | <p>County Fees-</p> <p>Notwithstanding any other provision of law that prescribes an amount or otherwise limits the amount of a fee or charge that may be levied by a county, a county service area, or a county waterworks district governed by a county board of supervisors, a county board of supervisors shall have the authority to increase or decrease the fee or charge, that is otherwise authorized to be levied by another provision of law, in the amount reasonably necessary to recover the cost of providing any product or service or the cost of enforcing any regulation for which the fee or charge is levied. The fee or charge may reflect the average cost of providing any product or service or enforcing any regulation. Indirect costs that may be reflected in the cost of providing any product or service or the cost of enforcing any regulation shall be limited to those items that are included in the federal Office of Management and Budget Circular A-87 on January 1, 1984.</p> | County has authority to increase fees.   |

| <b>Code Section:</b>     | <b>Revenue and Taxation Code:</b>  | <b>Notes:</b>   |
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| <a href="#">170</a>      | Disaster Relief-<br>Notwithstanding any other law, the board of supervisors, by ordinance, may provide that every assessee of any taxable property, or any person liable for the taxes thereon, whose property was damaged or destroyed without his or her fault, may apply for reassessment of that property as provided in this section.   | Disaster relief.  |
| <a href="#">506</a>      | Arbitrary and Penal Assessments-<br>The tax rate applicable to any assessment made pursuant to this article shall be the tax rate to which the property would have been subject if it appeared upon the roll in the year when it should have been lawfully assessed.   | Assessor to add 0.75 - 1.0 % to all escaped tax bills.  |
| <a href="#">2187</a>     | Effect of Tax-<br>Every tax, penalty, or interest, including redemption penalty or interest, on real property is a lien against the property assessed.   | Penalties are in parity to the BASE tax assessed and billed.  |
| <a href="#">2191.3</a>   | Effect of Tax-<br>The tax collector may make the filing specified in subdivision where either of certain factors occur   | File a lien on unsecured.   |
| <a href="#">2503.1</a>   | Medium of Payment-<br>As used in this division, "electronic funds transfer" means any transfer of funds, other than a transaction originated by check, draft, or similar paper instrument, which is initiated through an electronic terminal, telephonic instrument, or computer or magnetic tape so as to order, instruct, or authorize a financial institution to credit or debit an account.  | The only online banking reference in R & T. NOT AN EFT by definition. See section 2512.   |
| <a href="#">2505 (a)</a> | Medium of Payment-<br>(a) Except as provided in subdivision, the tax collector or treasurer for any city or county may in his or her discretion accept negotiable paper in payment of any tax, or assessment, or on a redemption.  | Tax Collector discretion in accepting negotiable paper.   |
| <a href="#">2512 (b)</a> | Medium of Payment-<br>(b) If a remittance to cover a payment, required by law to be made to a taxing agency prior to a specified date and hour, is made by an electronic payment option, such as wire transfer, telephoned credit card, or electronic Internet means, the remittance shall be deemed received on the date the transaction was completed by the taxpayer, if the remittance was made on the taxing agency's authorized Internet Web site or via the taxing agency's authorized telephone number. Proof of completion of the transaction in the form of a confirmation number or other convincing evidence shall be presented by the taxpayer to the satisfaction of the tax collector. This subdivision does not apply to payments by electronic fund transfer as provided in Sections 2503.1 and 2503.2. | Remittance deemed received (not sent).<br>Only for EFTs, not for online banking.  |
| <a href="#">2611.4</a>   | Collection Generally-<br>Any county department, officer or employee may refrain from collecting any tax, assessment, penalty or cost, license fees or money owing to the county where the amount to be collected is twenty dollars (\$20) or less.   | This does not release the person from the payment that is due and owing to the county.  |
| <a href="#">2611.5</a>   | Collection Generally-<br>At the option of a county and when authorized by resolution of the board of supervisors pursuant to Article 4 (commencing with Section 29370) of Chapter 2 of Division 3 of Title 3 of the Government Code, a cash difference fund may be used to increase the amount tendered to the county for the payment of any tax, assessments, penalty, cost or interest which is due and owing the county, when a difference of ten dollars (\$10) or less exists.  | A record of each use of the fund shall be maintained, containing sufficient information to identify the name of the person whose account was credited and listing the amount of the difference. |
| <a href="#">2617</a>     | Collection Generally-<br>All taxes due November 1, if unpaid, are delinquent at 5 p.m., or the close of business, whichever is later, on December 10, and thereafter a delinquent penalty of 10 percent attaches to them.  | Delinquent time; penalty attaches at 5 PM or close of business.   |
| <a href="#">2781</a>     | Return of Replicated Property Tax Payments-<br>If a taxpayer or agent for the taxpayer submits a payment indicated for application to a specific tax or tax installment and that tax or tax installment already has been paid, the county shall return the replicated payment to the tendering party within 60 days of the date the payment becomes final.   | Refunding overpayments.   |

| <b>Code Section:</b>               | <b>Revenue and Taxation Code:</b>  | <b>Notes:</b>  |
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| <a href="#">2802 (a, b, c)</a>     | (a) Improvements are not a parcel separate from the land on which they are situated.<br>(b) An undivided interest is a parcel separate from the whole assessment.<br>(c) A lien is the amount created by the assessment of personal property, or leasehold improvements, or possessory interests; or the amount levied against property by a taxing agency or revenue district when such amount is not determined by the application of a tax rate on a valuation of property. A lien includes any special assessment bond, or installment thereof, together with interest and charges authorized and accruing thereto. A lien also includes any charge of any nature whatsoever authorized by law to be levied against property by any taxing agency or revenue district. | General provisions and definitions.  |
| <a href="#">4701</a>               | Alternative Method of Distribution-<br>The Legislature hereby finds and declares that it is the purpose of this chapter to provide an alternative procedure for the distribution of property tax levies on the secured roll made by counties on their own behalf or as the tax-levying and tax-collecting agency for other political subdivisions  | Teeter method of tax collections and apportionments.   |
| <a href="#">4985.2</a>             | Any penalty, costs, or other charges resulting from tax delinquency may be canceled by the auditor or the tax collector upon a finding certain conditions.   | Failure to make a timely payment due to reasonable cause and circumstances beyond taxpayer control.  |
| <a href="#">4986</a>               | Cancellations-<br>All or any portion of any tax, penalty, or costs, heretofore or hereafter levied, shall, on satisfactory proof, be canceled by the auditor if it was levied or charged with certain circumstances.   | Request for cancellation of taxes.   |
| <a href="#">4986.2</a>             | Cancellations-<br>All or any portion of uncollected city taxes, penalties or costs shall be canceled on any of the grounds specified in Section 4986.  |  |
| <a href="#">5096</a>               | Refunds Generally -<br>Any taxes paid before or after delinquency shall be refunded if they meet certain requirements.   | Criteria for refunds.  |
| <a href="#">5107</a>               | Refunds Generally -<br>As used in this article, "tax" or "taxes" includes penalties, interest, and costs.  | Definition of "taxes."   |
| <a href="#">5140</a>               | Refund Actions by Taxpayers-<br>The person who paid the tax, his or her guardian or conservator, the executor of his or her will, or the administrator of his or her estate may bring an action only in the superior court, but not in the small claims division of the superior court, against a county or a city to recover a tax which the board of supervisors of the county or the city council of the city has refused to refund on a claim filed pursuant to Article 1 (commencing with Section 5096) of this chapter.  | Ref 5096 - jurisdiction - action only in Superior Court, not small claims.   |
| <a href="#">5140, Section 1620</a> | CLAIM REQUIRED<br>Generally, a refund may be made only upon a verified claim filed by the person who paid the tax or his or her guardian, executor, or administrator (§5097).  | Claim required.  |
| <a href="#">5141</a>               | Refund Actions by Taxpayers-<br>Except as provided in subdivision, if the board of supervisors or city council fails to mail notice of its action on a claim for refund within six months after the claim is filed, the claimant may, prior to mailing of notice by the board of supervisors or city council of its action on the claim, consider the claim rejected and bring an action under this article.   | Six months to file a claim for refund.   |
| <a href="#">5141, Section 2175</a> | REFUNDS ORDERED BY BOARD OF SUPERVISORS<br>Any taxes, including penalties, interest, and costs paid (§5107) before or after delinquency, will be refunded by order of the board of supervisors under certain circumstances.  | BOS claim for refund.  |
| <a href="#">5151</a>               | Interest on Refunds-<br>Interest at the greater of 3 percent per annum or the county pool apportioned rate shall be paid, when that interest is ten dollars (\$10) or more, on any amount refunded under Section 5096.7, or refunded to a taxpayer for any reason whatsoever.  | Interest shall be paid at the greater of 3 percent or the county pool rate when that interest is ten dollars 10.00 or more refunds within 30 days of mailing the notice. |
| <a href="#">5705</a>               | "Annual tax" means a tax that is imposed on the owner for any racehorse domiciled in the State of California.  | Racehorse taxes.   |

| <b><u>Code Section:</u></b> | <b><u>Penal Code:</u></b>  | <b><u>Notes:</u></b>   |
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| <a href="#"><u>424</u></a>  | <p>CRIMES AGAINST THE REVENUE AND PROPERTY OF THIS STATE-</p> <p>List of offenses for every officer of this state, or of any county, city, town, or district of this state, and every other person charged with the receipt, safekeeping, transfer, or disbursement of public moneys.</p>  | <p>Lists several scenarios; situations; or circumstances that are punishable by imprisonment in the state prison for two, three, or four years, and is disqualified from holding any office in this state.</p> |
| <a href="#"><u>425</u></a>  | <p>CRIMES AGAINST THE REVENUE AND PROPERTY OF THIS STATE-</p> <p>Every officer charged with the receipt, safe keeping, or disbursement of public moneys, who neglects or fails to keep and pay over the same in the manner prescribed by law, is guilty of felony.</p>   |  |
| <a href="#"><u>426</u></a>  | <p>CRIMES AGAINST THE REVENUE AND PROPERTY OF THIS STATE-</p> <p>The phrase “public moneys,” as used in Sections 424 and 425, includes all bonds and evidence of indebtedness, and all moneys belonging to the state, or any city, county, town, district, or public agency therein, and all moneys, bonds, and evidences of indebtedness received or held by state, county, district, city, town, or public agency officers in their official capacity.</p> |  |
| <a href="#"><u>428</u></a>  | <p>CRIMES AGAINST THE REVENUE AND PROPERTY OF THIS STATE-</p> <p>Every person who willfully obstructs or hinders any public officer from collecting any revenue, taxes, or other sums of money in which the people of this State are interested, and which such officer is by law empowered to collect, is guilty of a misdemeanor.</p>  |  |