

**GOVERNMENT CODE - GOV**

**TITLE 5. LOCAL AGENCIES [50001 - 57550]**

*(Title 5 added by Stats. 1949, Ch. 81.)*

**DIVISION 1. CITIES AND COUNTIES [50001 - 52203]**

*(Division 1 added by Stats. 1949, Ch. 81.)*

**PART 1. POWERS AND DUTIES COMMON TO CITIES AND COUNTIES [50001 - 51298.5]**

*(Part 1 added by Stats. 1949, Ch. 81.)*

**CHAPTER 1. General [50001 - 50290]**

*(Chapter 1 added by Stats. 1949, Ch. 81.)*

**ARTICLE 9. Abandoned Excavations [50230 - 50257]**

*(Article 9 added by Stats. 1959, Ch. 1142.)*

**50247.**

The cost of abatement upon each parcel of land constitutes a special assessment against that parcel. After the assessment is made and confirmed, it is a lien on the parcel. Such lien attaches upon recordation in the office of the county recorder of the county in which the property is situated of a certified copy of the resolution of confirmation. The assessment may be collected at the same time and in the same manner as ordinary municipal ad valorem taxes are collected, and shall be subject to the same penalties and the same procedure and sale in case of delinquency as provided for such taxes. All laws applicable to the levy, collection and enforcement of municipal ad valorem taxes shall be applicable to such assessment, 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 cost of abatement shall be transferred to the unsecured roll for collection.

*(Amended by Stats. 1973, Ch. 861.)*