

## CHARTER OF THE CITY OF SAN DIEGO

# Section 112

### **1. Original Charter section approved by voters April 7, 1931**

Section 112. APPRAISAL OF CITY ASSETS. The Auditor and Comptroller shall appraise annually the value of all real estate, buildings, structures, furniture and fixtures, supplies, materials, equipment, and property of any kind owned by the City, and may require every officer or Commission to furnish him the data required therefor. Proper depreciation shall be made of all property of any kind which is used by the City for utility purposes and such depreciation shall be made a charge against the Department and taken account of in the charges made for service by that Department. A proper balance sheet under classified heads shall be presented to the Manager for inclusion in the annual budget and shall be published in the annual report of the Auditor and Comptroller. This balance sheet shall show all convertible and other assets and all liabilities of the City.

### **2 Amendment voted 04-22-1941; effective 05-08-1941**

Section 112. APPRAISAL OF CITY ASSETS. The Auditor and Comptroller shall show in his records the cost or value of all real estate, buildings, structures, furniture and fixtures, supplies, materials, equipment and property of any kind owned by the City, and may require every officer or Commission to assist him in procuring the data required therefor. Proper depreciation shall be made of all property of any kind which is used by the City for utility purposes. A proper balance sheet under classified heads shall be presented to the Manager for inclusion in the annual budget and shall be published in the annual report of the Auditor and Comptroller. This balance sheet shall show all convertible and other assets and all liabilities of the City.

### **3. Amendment voted 11-04-1958; effective 02-19-1959**

#### **Section 112: Appraisal of City Assets**

The Auditor and Comptroller shall show in his records the cost or value of all real estate, buildings, structures, furniture and fixtures, equipment and property of any kind owned by the City, and may require every officer or Commission to assist him in procuring the data required therefor. Proper depreciation shall be made of all property of any kind which is used by the City for utility purposes. A proper balance sheet under classified heads shall be presented to the Manager for inclusion in the annual budget and shall be

published in the annual report of the Auditor and Comptroller. This balance sheet shall show all convertible and other assets and all liabilities of the City.

*(Effective 07-08-2008, the authority, power, and responsibilities conferred upon the Auditor and Comptroller by this Charter were transferred to the Chief Financial Officer. See section 39.)*

**4. Repeal voted 06-07-2016; effective 07-18-2016**