El Dorado County, Auditor-Controller, Property Tax Division
360 Fair Lane, Placerville CA 95667 (530) 621-5470

# Direct Charge Levy Process

## Local Agency Special Tax & Bond Accountability Act - Response Form



**BACKGROUND**

Certain direct charge levies are subject to the Local Agency Special Tax & Bond Accountability Act (Accountability Act) *(SB 165, Statutes 2000, Chapter 535)* as codified in Government Code §50075 et seq. and §53410 et seq. This includes special taxes such as "Voter-Approved Special Taxes", "Qualified Special Taxes", and bonded "Mello-Roos Community Facilities District Act Special Taxes".

The purpose of the Accountability Act is for districts to provide explicit public accountability for certain special taxes or bonds levied after 1/1/2001. In addition to requiring the district's board to take action to provide for certain accountability measures, this State law requires levying districts to file an annual report with their district's board to specifically account for their special tax or bond. General practice provides the district with 6 months following the end of the fiscal year (presuming a 6/30 fiscal year end) to file the required report with their board.

The annual Accountability Act report is required by State law to contain the following items:

- The amount of money collected specifically for the special tax or bond (not commingled with other revenue sources).
- The amount of money expended specifically for the special tax or bond (not commingled with expenditures from other revenue sources).
- The status of any project required or authorized to be funded with the special tax or bond proceeds (not commingled with projects using other revenue sources).
- Any other items required by the district's board.

Pursuant to the Freedom of Information Act, as outlined in the California Public Records Statutes codified in Government Code §6250 et seq., the Auditor-Controller hereby makes an official request for certain public records. Under the Public Records Act, the district has 10 days to respond to the request for public records. However, **receipt by August 10** is considered timely. Specifically, the Auditor-Controller requests an **attested copy** of the annual Accountability Act report that may have been required to be filed with the district's board by January 1 of this calendar year (for the fiscal year ended the preceding June 30 for most districts). An attestation is a signed declaration (typically by the board's secretary or clerk) that the copy represents a true, genuine, or authentic copy of the original document (it does not mean notarized by a Notary Public).

**INSTRUCTIONS**

1. Review the Background and Instructions information on this page.
2. Print page 2 of this form.
3. Check mark the box for the appropriate category.
4. Follow the directions within the appropriate category.
5. Sign and date the form.
6. Retain a copy for your records.
7. Submit the completed form (page 2 only) to the Auditor-Controller, Property Tax Division by **August 10**, along with the other required forms. Submission may be made via mail, fax, or email.

El Dorado County, Auditor-Controller, Property Tax Division
360 Fair Lane, Placerville CA 95667 (530) 621-5470

# Direct Charge Levy Process

## Local Agency Special Tax & Bond Accountability Act - Response Form



COMPLETE

☐ The district has a direct charge levy that is subject to the Accountability Act. Proceed to Question A:

A. The district levied this direct charge last fiscal year (the fiscal year ending prior to January 1 of this calendar year):
- ☐ Yes. Proceed to Question B.
- ☐ No. State law doesn't require a report when not levied the prior year; thus, the remaining questions do not need to be answered. Proceed to the sign/date section of the form.

B. The district filed an Accountability Act report with the district's board:
- ☐ Yes, it was filed with the district's board timely on _____/_____/_____. Proceed to Question C.
- ☐ Yes, however, it was not filed timely with the district's board. Instead, it was filed on _____/_____/_____. Proceed to Question C.
- ☐ No. Since no report was filed, there is nothing to send to the Auditor-Controller under the Public Records Act. The remaining questions do not need to be answered. Proceed to the sign/date section of the form.

C. The annual Accountability Act report identifies all legally required criteria (see the Background section of this form):
- ☐ Yes. Proceed to Question D.
- ☐ No. Proceed to Question D.

D. Attached is an attested copy of the annual Accountability Act report, as requested under the California Public Records Act.
- ☐ Yes. Proceed to the sign/date section of the form.
- ☐ No, nothing is attached because _____. Proceed to the sign/date section of the form.

☒ The district's direct charge levy is not a "Voter-Approved Special Tax", a "Qualified Special Tax", or a bonded "Mello-Roos Community Facilities District Act of 1982 Special Tax". Instead, the district's direct charge levy is some other type that is not subject to the Accountability Act. Thus, no such report is on file with the district's board. Proceed to the sign/date section of the form.

| | |
|---|---|
| **Orchard Hill L&L District** | **62201** |
| District Name | Direct Charge Tax Code Number(s) (or attach list) |
| **Dave Warren** | **Assistant City Manager/Director of Finance** |
| Print Name of Authorized Person Certifying this Form | Title of Authorized Person Certifying this Form |
| | |
| Signature of Authorized Person Certifying this Form | Date Form Certified |

To place levies on the tax roll, please identify the district's direct charge type and then complete the information in that row.
Submit the signed document (only the applicable page need be submitted). One sheet per direct charge tax code number.

| Orchard Hill L&L District | | 62201 |
|---|---|---|
| District Name | Date | Direct Charge Tax Code # (1 per page) |

| Dave Warren | Assistant City Manager/Director of Finance | |
|---|---|---|
| Print Name of Authorized Person Certifying this Form | Title of Authorized Person Certifying this Form | Signature of Authorized Person Certifying this Form |

| Category | DIRECT CHARGE TYPE | Enabling legislation (may include specific and additional requirements regarding who/what/when/how the levy is authorized) | District submits documents authorizing execution of the enabling legislation | Are Documents already on file with Auditor? | Are any Documents already on file current & accurate? | Authorization to appear on the tax roll? | District submits documents authorizing Auditor to place on tax roll | Are Documents already on file with Auditor? | Are any Documents already on file current & active? |
|---|---|---|---|---|---|---|---|---|---|
| Assessments | Landscaping and Lighting Act of 1972 Benefit Assessment SHC§22500 et seq. | ☐ Community Services Districts GOV§61122 & GOV§61129<br>☐ County, city and county, city, special district or certain other agencies SHC§22529-22530<br>☐ County Service Areas GOV§25215.3 & GOV§25216.3<br>☐ Integrated Financing District GOV§53179<br>☐ Mosquito Abatement and Vector Control Districts HSC§2083<br>☐ Recreation & Park Districts PRC§5789.3<br>☐ Regional Park, Park & Open-Space, & Open-Space Districts PRC§5539.3 & PRC§5539.10<br>☒ Other, please contact Auditor's Office | Attested copy of resolution or ordinance creating assessment | ☒ Yes<br>☐ No, it's attached | ☒ Yes<br>☐ No<br>☐ N/A | SHC§22645 et seq. | Attested copy of resolution or ordinance | ☒ Yes<br>☐ No, it's attached | ☒ Yes<br>☐ No<br>☐ N/A |
| Assessments | Benefit Assessment Act of 1982 Assessment GOV§54703 et seq. | ☐ City, county, and county, special district, or any other municipal corporation/district GOV§54705<br>☐ Community Services Districts GOV§61122 & GOV§61129<br>☐ County Service Areas GOV§25215.3 & GOV§25216.3<br>☐ Harbor Districts HNC§6094<br>☐ Harbor Improvement Districts HNC§5904<br>☐ Integrated Financing District GOV§53179<br>☐ Mosquito Abatement and Vector Control Districts HSC§2083<br>☐ Port Districts HNC§6365<br>☐ Recreation & Park Districts PRC§5789.3<br>☐ River Port Districts HNC§6944<br>☐ Small Craft Harbor Districts HNC§7266<br>☐ Other, please contact Auditor's Office | Attested copy of resolution or ordinance creating assessment | ☐ Yes<br>☐ No, it's attached | ☐ Yes<br>☐ No<br>☐ N/A | GOV§54718 | Attested copy of resolution or ordinance | ☐ Yes<br>☐ No, it's attached | ☐ Yes<br>☐ No<br>☐ N/A |
| Assessments | Fire suppression assessments GOV§50078 et seq. | ☐ Community Services Districts GOV§61122 & GOV§61129<br>☐ County Service Areas GOV§25215.3 & GOV§25216.3<br>☐ Fire Protection Districts HSC§13914<br>☐ Mosquito Abatement and Vector Control Districts HSC§2083<br>☐ Recreation & Park Districts PRC§5789.3<br>☐ Other, please contact Auditor's Office | Attested copy of resolution or ordinance creating assessment | ☐ Yes<br>☐ No, it's attached | ☐ Yes<br>☐ No<br>☐ N/A | GOV§50078.16 | Attested copy of resolution or ordinance | ☐ Yes<br>☐ No, it's attached | ☐ Yes<br>☐ No<br>☐ N/A |

# El Dorado County, Auditor-Controller, Property Tax Division
## 360 Fair Lane, Placerville CA 95667 (530) 621-5470
# Direct Charge Information Sheet as of May 13, 2019

**BACKGROUND**

The information on this form is used to ensure accuracy related to the direct charge levy, contact information, revenue distribution, etc. The review, validation, and submission of this information is necessary each year by the statutory deadline of **August 10**. The district may make additional updates to the information anytime throughout the year by submitting an updated form.

**INSTRUCTIONS**

- Review the Background and Instructions information on this page.
- Locate and print the page(s) with the district's direct charge(s).
- Review and validate the information below.
- Notate changes/inaccuracies using a colored pen or highlighter. IF using a pdf text editing tool, also use the highlighting tool to highlight the changes. Changes must be obvious when glancing at the form.
- Sign and date the form(s) related only to the specific district's direct charges.
- Retain a copy for your records.
- Submit the completed form to the Auditor-Controller, Property Tax Division by **August 10**, along with the other required forms. Submissions may be made via mail, fax, or email.

**FYI**

| | |
|---|---|
| Direct Charge Tax Code: | **62201** *FYI Tax Code <2018/19: 20479* |
| Description on the Tax Bill: | **LLAD Asmt: City of PV Orchard Hill Dated 1995** |
| Property Tax Division Staff Assignment: | **Marsha Tover** |
| Property Tax Division Staff Email: | **marsha.tover@edcgov.us** |
| Property Tax Division Staff Phone Number: | **530/621-5472** |
| Teeter Plan (R&T§4701 et seq.) (Y or N): | **N** |

**VALIDATE & NOTATE CHANGES**

| | |
|---|---|
| *District Name:* | **City of Placerville** |
| *Type & Description:* | **Landscaping & Lighting Assessment District - Orchard Hill #95-01, Dated 1995** |
| *Category:* | **Assessments** |
| *Phone# on Tax Bill:* | **530/642-5223** |
| *District Contact:* | **Dave Warren**<br>**3101 Center Street**<br>**Placerville, CA 95667** |
| *District Email Address:* | **dwarren@cityofplacerville.org** |
| *District Phone# – During Business Hours:* | **530/642-5223** |
| *District Phone# – Alternate (if applicable):* | |
| *District FAX Number (if applicable):* | **530/642-5255** |
| *District Website (if applicable):* | **https://www.cityofplacerville.org/** |
| *Consultant Name (if applicable):* | **NBS Government Finance Group, Attn: Danielle Wood** |
| *Consultant Address:* | **32605 Highway 79 South, Suite 100** |
| *Consultant City/State/Zip:* | **Temecula, CA 92592** |
| *Consultant Phone:* | **800/676-7516** |
| *Consultant FAX:* | **951/296-1998** |
| *Consultant Email Address:* | **dwood@nbsgov.com** |
| *FENIX/MUNIS G/L Org Code:* | **8700000** |
| *FENIX/MUNIS Revenue Object:* | **1310** |
| *FENIX/MUNIS Project String (if applicable):* | |
| *Current Year Levy Status:* | **Active** |

**COMPLETE**

☐ Please make changes that have been obviously noted above.
☐ The information above is accurate and no changes are needed.

**Dave Warren**
Print Name of Authorized Person Certifying this Form

**Assistant City Manager/Director of Finance**
Title of Authorized Person Certifying this Form

Signature of Authorized Person Certifying this Form

Date Form Certified

# El Dorado County, Auditor-Controller, Property Tax Division
## 360 Fair Lane, Placerville CA 95667 (530) 621-5470
# Direct Charge Levy Process
# Secured/Unsecured Tax Roll Certification Form



BACKGROUND

Typically, direct charges are placed on the secured tax roll. However, under State Law, certain direct charges are eligible only for the unsecured tax roll or may not qualify for inclusion on either tax roll when property has been sold[1] or encumbered[2] within specified timeframes. These include, but are not limited to:

- Certain fees/charges for services (often delinquent) (see chart below) may not be placed on the secured and/or unsecured tax rolls when the property is sold[1] or encumbered[2] within specified timeframes.

| Type | Code | Sold[1] | Encumbered[2] | Resulting Action |
|---|---|---|---|---|
| Delinquent Refuse Collection Charges | GOV§25828 | Prior to December 10 | Prior to December 10 | Eligible for unsecured |
| Delinquent Waste Disposal Sites and Services Fees | GOV§25831 | Prior to December 10 | Prior to December 10 | Eligible for unsecured |
| Delinquent Sanitation & Sewerage Charges for Services | HSC §5473.11 | During the year prior to the date on which the first installment of the general taxes that include the charges appears on the assessment roll[3,4] Effective 1/1/13 | During the year prior to the date on which the first installment of the general taxes that include the charges appears on the assessment roll[3,4] Effective 1/1/13 | Eligible for unsecured |
| Delinquent Sanitation & Sewerage Connection Fees | HSC §5474.6 | During the year prior to the date on which the first installment of the general taxes that include the charges appears on the assessment roll[3,4] Effective 1/1/13 | During the year prior to the date on which the first installment of the general taxes that include the charges appears on the assessment roll[3,4] Effective 1/1/13 | Eligible for unsecured |
| Public Utility District Delinquent Utility Works & Services | PUC §16470 | In the year preceding the date on which the 1st installment of real property taxes which evidence the charges appears on the roll[3] | In the year preceding the date on which the 1st installment of real property taxes which evidence the charges appears on the roll[3] | District place lien<br>Not eligible for the secured or unsecured tax roll |
| Sanitation & Sewerage Charges for Services | HSC §5473.8 | During the year prior to the date on which the first installment of the general taxes that include the charges appears on the assessment roll[3,4] Effective 1/1/13 | During the year prior to the date on which the first installment of the general taxes that include the charges appears on the assessment roll[3,4] Effective 1/1/13 | Eligible for unsecured |
| Irrigation District Delinquent Water & Other Services | WAT §25806 | In the year preceding the date on which the 1st installment of real property taxes which evidence the charges appears on the roll[3] | In the year preceding the date on which the 1st installment of real property taxes which evidence the charges appears on the roll[3] | District place lien<br>Not eligible for the secured or unsecured tax roll |
| Municipal Utility District Delinquent Fees, Tolls, etc | PUC §12811.1(c) | During the year prior to the date on which the first installment of the taxes that include the assessment appears on the assessment roll[3,4] | During the year prior to the date on which the first installment of the taxes that include the assessment appears on the assessment roll[3,4] | Eligible for unsecured |
| County Waterworks District Water or Sewer Service & Standby Charges | WAT§55501 & 55501.5 | Prior to December 10 | Prior to December 10 | Eligible for unsecured |
| County Waterworks District Delinquent Standby or Immediate Availability Charge | WAT §55501.1 | Prior to December 10 | Prior to December 10 | Eligible for unsecured |
| California Water District Delinquent Water, Standby & Other Services | WAT §37212 | During the year prior to the date on which the first installment of the taxes that include the assessment appears on the assessment roll[3,4] Effective 1/1/13 | During the year prior to the date on which the first installment of the taxes that include the assessment appears on the assessment roll[3,4] Effective 1/1/13 | Eligible for unsecured |
| Hazardous Weeds & Rubbish Abatement | HSC §14912 | Prior to December 10 | Prior to December 10 | Eligible for unsecured |
| Mosquito Abatement & Vector Control District Abatement | HSC§2065 | Prior to December 10 IF not recorded | Prior to December 10 IF not recorded | Eligible for unsecured IF not recorded |
| Pest Abatement | HSC§§2865-2866 | Prior to December 10 | Prior to December 10 | Eligible for unsecured |

BACKGROUND CONTINUED

| | | | | |
|---|---|---|---|---|
| Abatement of Abandoned Excavations | GOV§50247 | Prior to December 10 | Prior to December 10 | Eligible for unsecured |
| Abatement of Defacement or Graffiti | GOV §38773.5 or §38773.6 | Prior to December 10 | Prior to December 10 | Eligible for unsecured |
| Abatement of Public Nuisances | GOV §54988(a)(1)(A) | Prior to December 10 | Prior to December 10 | Eligible for unsecured |
| Correction to Violation of Law, Regulation, or Local Ordinance that also violates CC§1941.1 | GOV §54988(a)(1)(B) | Prior to December 10 | Prior to December 10 | Eligible for unsecured |
| Zoning Ordinance Enforcement pursuant to GOV§65800 et seq. or other authority | GOV §§54988(a)(1)(C) | Prior to December 10 | Prior to December 10 | Eligible for unsecured |
| Inspection & Abatement of Violations of HSC§13100 et seq. | GOV §54988(a)(1)(D) | Prior to December 10 | Prior to December 10 | Eligible for unsecured |
| Inspection & Abatement of Violations of State Housing Law | GOV §54988(a)(1)(E) | Prior to December 10 | Prior to December 10 | Eligible for unsecured |
| Inspection & Abatement of Violations of California Building Standards Code | GOV §54988(a)(1)(F) | Prior to December 10 | Prior to December 10 | Eligible for unsecured |
| Inspection & Abatement for Local Ordinances & Regulations of Items in GOV§54988(a) | GOV §54988(a)(1)(G) | Prior to December 10 | Prior to December 10 | Eligible for unsecured |
| Others | Various | See respective Code | See respective Code | See respective Code |

- The first year only of a levy under the Benefit Assessment District Act of 1982 (BAD), where the property has been sold[1] or encumbered[2] prior to the date on which the first installment of county taxes would become delinquent, may not be secured (GC §54718).

- Escaped direct charges (those added to the tax roll after August 10), where the property is sold[1] or encumbered[2] subsequent to July 1 of the year of escape and before the correction was entered on the tax roll, may not be secured (R&T §4801, §4831, §4836.5 and §531.2). Submit this form for any escaped direct charges, in addition to the form submitted by August 10.

*[1] "Sold" is defined here as "transferred or conveyed to a bona fide purchased for value".*
*[2] "Encumbered" is defined here as "subject to a lien for a bona fide encumbrance for value".*
*[3] In El Dorado County, the secured roll is available to be seen by the public in August/September; thus, the "year preceding" is from the prior August/September through the current August/September. If a Sale or Encumbrance occurred in August/September, please check with the Auditor for the specific date the secured roll was available to be seen by the public.*
*[4] The Assessment Roll doesn't contain installments; it is believed the State Legislature intended the Secured Tax Roll.*

INSTRUCTIONS

1. Review the Background and Instructions information on this page.
2. Print the form.
3. Check mark all applicable boxes on the form. IF the district's levies must be split between the secured and the unsecured roll, submit 2 different sets of electronic data files notating which set is secured and which set is unsecured (please contact Auditor prior to submission). It is permissible to complete only one form which covers more than one direct charge tax code, as long as they each have the same condition(s).
4. Complete the general information at the bottom of the form, including signature and date.
5. Retain a copy for your records.
6. Submit the completed form (page 3 only) to the Auditor-Controller, Property Tax Division by **August 10**, along with the other required forms. Submission may be made via mail, fax, or email.

# El Dorado County, Auditor-Controller, Property Tax Division
## 360 Fair Lane, Placerville CA 95667 (530) 621-5470
# Direct Charge Levy Process
# Secured/Unsecured Tax Roll Certification Form



COMPLETE

☐ The District's levy is a delinquent fee/charge/abatement (see chart above). *Check any that apply. If more than one applies, submit multiple sets of electronic data files (contact Auditor prior to submission).*

- ☐ The levy is subject to the criteria where any property sold[1] or encumbered[2] "prior to December 10 of the current calendar year" is eligible only for the unsecured roll. *Check any that apply. If more than one applies, submit multiple sets of electronic data files (contact Auditor prior to submission).*
  - ☐ The District hereby certifies the property levied has not been sold[1] or encumbered[2] prior to delivery to the Auditor and may be placed on the secured tax roll. In addition, the District agrees to complete and submit a Direct Charge Correction Form to the Auditor by March 1 to move the levy to the unsecured roll on any property sold[1] or encumbered[2] by December 10.
  - ☐ The District hereby certifies the property levied has been sold[1] or encumbered[2] prior to delivery to the Auditor and is eligible only for the unsecured tax roll.
- ☐ The levy is subject to the criteria where any property sold[1] or encumbered[2] "during the year prior to the date on which the first installment of the general taxes that include the charges appears on the assessment roll[3,4]" is eligible only for the unsecured roll. *Check any that apply. If more than one applies, submit multiple sets of data.*
  - ☐ The District hereby certifies the property levied has not been sold[1] or encumbered[2] prior to delivery to the Auditor and may be placed on the secured tax roll. In addition, the District agrees to complete and submit a Direct Charge Correction Form to the Auditor by March 1 to move the levy to the unsecured roll on any property sold[1] or encumbered[2] by during the year prior to the date on which the first installment of the general taxes that include the charges appears on the assessment roll[3,4].
  - ☐ The District hereby certifies the property levied has been sold[1] or encumbered[2] prior to delivery to the Auditor and is eligible only for the unsecured tax roll.
- ☐ The levy is subject to the criteria where any property sold[1] or encumbered[2] "in the year preceding the date on which the 1st installment of real property taxes which evidence the charges appears on the roll[3]" is not eligible to be placed on the secured or unsecured tax rolls. The district hereby certifies the property levied has not been sold[1] or encumbered[2] since August/September of the prior year through to the time the levy is delivered to the Auditor and may be placed on the secured tax roll. In addition, the District agrees to complete and submit a Direct Charge Correction Form to the Auditor by March 1 to remove the levy on any property that is sold[1] or encumbered[2] between the time delivered to the Auditor and the time the charge appears on the roll.

☐ The District's levy is a Benefit Assessment District Act of 1982 (BAD) assessment. *Check any that apply. If more than one applies, submit multiple sets of electronic data files (contact Auditor prior to submission).*

- ☐ The BAD assessment has been levied on the property in previous year(s). The district hereby certifies the property levied is eligible to be placed on the secured tax roll.
- ☐ The BAD assessment is being levied on the property for the 1st time. The district hereby certifies the property levied has not been sold[1] or encumbered[2] prior to delivery to the Auditor and may be placed on the secured tax roll. In addition, the District agrees to complete and submit a Direct Charge Correction Form to the Auditor by March 1 to move the levy to the unsecured roll on any property sold[1] or encumbered[2] by December 10.
- ☐ The BAD assessment is being levied on the property for the 1st time. The district hereby certifies the property levied has been sold[1] or encumbered[2] prior to delivery to the Auditor and is eligible only for the unsecured tax roll.

☐ The District's levy is an Escaped Direct Charge. *Check any that apply. If more than one applies, submit multiple sets of electronic data files (contact Auditor prior to submission).*

- ☐ The district hereby certifies the property levied has not been sold[1] or encumbered[2] subsequent to July 1 of the year of escape and prior to the correction being entered on the current roll and is eligible to be placed on the secured tax roll.
- ☐ The district hereby certifies the property levied has been sold[1] or encumbered[2] subsequent to July 1 of the year of escape and prior to the correction being entered on the current roll and is eligible to be placed only on the unsecured tax roll.

☐ Others not eligible for secured tax roll. Please contact the Auditor-Controller's Property Tax Division prior to submitting the direct charge levies.

☒ The District's levy is not one of the types shown above. The District hereby certifies the property levied is eligible, under the laws of the State of California, to be placed on the secured tax roll.

| | |
|---|---|
| **Orchard Hill L&L District** | **62201** |
| District Name | Direct Charge Tax Code Number(s) (or attach list) |
| **Dave Warren** | **Assistant City Manager/Director of Finance** |
| Print Name of Authorized Person Certifying this Form | Title of Authorized Person Certifying this Form |
| | |
| Signature of Authorized Person Certifying this Form | Date Form Certified |

**To place levies on the tax roll, please identify the district's direct charge type and then complete the information in that row.**
**Submit the signed document (only the applicable page need be submitted). One sheet per direct charge tax code number.**

| Cottonwood Subdivision L&L District | | 62202 |
|---|---|---|
| District Name | Date | Direct Charge Tax Code # (1 per page) |

| Dave Warren | Assistant City Manager/Director of Finance | |
|---|---|---|
| Print Name of Authorized Person Certifying this Form | Title of Authorized Person Certifying this Form | Signature of Authorized Person Certifying this Form |

| Category | DIRECT CHARGE TYPE | Enabling legislation (may include specific and additional requirements regarding who/what/when/how the levy is authorized) | District submits documents authorizing execution of the enabling legislation | Are Documents already on file with Auditor? | Are any Documents already on file current & accurate? | Authorization to appear on the tax roll? | District submits documents authorizing Auditor to place on tax roll | Are Documents already on file with Auditor? | Are any Documents already on file current & active? |
|---|---|---|---|---|---|---|---|---|---|
| Assessments | Landscaping and Lighting Act of 1972 Benefit Assessment SHC§22500 et seq. | ☐ Community Services Districts GOV§61122 & GOV§61129<br>☐ County, city and county, city, special district or certain other agencies SHC§22529-22530<br>☐ County Service Areas GOV§25215.3 & GOV§25216.3<br>☐ Integrated Financing District GOV§53179<br>☐ Mosquito Abatement and Vector Control Districts HSC§2083<br>☐ Recreation & Park Districts PRC§5789.3<br>☐ Regional Park, Park & Open-Space, & Open-Space Districts PRC§5539.3 & PRC§5539.10<br>☒ Other, please contact Auditor's Office | Attested copy of resolution or ordinance creating assessment | ☒ Yes<br>☐ No, it's attached | ☒ Yes<br>☐ No<br>☐ N/A | SHC§22645 et seq. | Attested copy of resolution or ordinance | ☒ Yes<br>☐ No, it's attached | ☒ Yes<br>☐ No<br>☐ N/A |
| | Benefit Assessment Act of 1982 Assessment GOV§54703 et seq. | ☐ City, county, and county, special district, or any other municipal corporation/district GOV§54705<br>☐ Community Services Districts GOV§61122 & GOV§61129<br>☐ County Service Areas GOV§25215.3 & GOV§25216.3<br>☐ Harbor Districts HNC§6094<br>☐ Harbor Improvement Districts HNC§5904<br>☐ Integrated Financing District GOV§53179<br>☐ Mosquito Abatement and Vector Control Districts HSC§2083<br>☐ Port Districts HNC§6365<br>☐ Recreation & Park Districts PRC§5789.3<br>☐ River Port Districts HNC§6944<br>☐ Small Craft Harbor Districts HNC§7266<br>☐ Other, please contact Auditor's Office | Attested copy of resolution or ordinance creating assessment | ☐ Yes<br>☐ No, it's attached | ☐ Yes<br>☐ No<br>☐ N/A | GOV§54718 | Attested copy of resolution or ordinance | ☐ Yes<br>☐ No, it's attached | ☐ Yes<br>☐ No<br>☐ N/A |
| | Fire suppression assessments GOV§50078 et seq. | ☐ Community Services Districts GOV§61122 & GOV§61129<br>☐ County Service Areas GOV§25215.3 & GOV§25216.3<br>☐ Fire Protection Districts HSC§13914<br>☐ Mosquito Abatement and Vector Control Districts HSC§2083<br>☐ Recreation & Park Districts PRC§5789.3<br>☐ Other, please contact Auditor's Office | Attested copy of resolution or ordinance creating assessment | ☐ Yes<br>☐ No, it's attached | ☐ Yes<br>☐ No<br>☐ N/A | GOV§50078.16 | Attested copy of resolution or ordinance | ☐ Yes<br>☐ No, it's attached | ☐ Yes<br>☐ No<br>☐ N/A |

El Dorado County, Auditor-Controller, Property Tax Division
360 Fair Lane, Placerville CA 95667 (530) 621-5470

# Direct Charge Levy Process
# Proposition 218 Certification Form



## BACKGROUND

Proposition 218 added Articles XIIIC and XIIID to the Constitution and significantly altered local government and special district finance in California. This proposition introduced considerable new requirements and constraints on the ability to impose property related taxes, assessments, fees, and charges for the financing of public facilities and services. Effectively, certain assessments existing prior to 7/1/1997 are considered to be "grandfathered" as long as no changes are made to the methodology used to calculate the levy.

Proposition 218 is not a stand-alone authorization to levy a special tax, assessment, fee, or charge. Instead, it is an "umbrella" set of requirements and procedures particularly for assessments, charges, and fees on top of any authorizing legislation requirements or specifically enabling legislation requirements (e.g. Proposition 218 adds a layer of additional requirements on top of the requirements of an Improvement Bond Act of 1915 assessment or a Landscaping & Lighting Act of 1972 assessment).

Notably, prior to Proposition 218, taxpayers had the burden of proof to show that an assessment, fee, or charge was not legal. Following Proposition 218, the burden of proof is on the district to prove "...by a preponderance of the evidence that a levy, charge, or other exaction is not a tax, that the amount is no more than necessary to cover the reasonable costs of the governmental activity, and that the manner in which those costs are allocated to a payor bear a fair or reasonable relationship to the payor's burdens on, or benefits received from, the governmental activity."

Since its passage, Proposition 218 has been significantly litigated, with outcomes generally narrowly/strictly interpreting Proposition 218's requirements for assessments, charges, and fees.

Districts utilizing the County tax rolls for collection of various non-ad valorem direct charges, particularly assessments, fees, or charges, need to ensure ongoing compliance with the requirements of any applicable sections of the State Constitution Articles XIIIC & XIIID and related case law. Certain direct charges, such as PACE (Property Assessed Clean Energy) assessments (SHC §5898.31), are explicitly excluded.

## INSTRUCTIONS

1. Review the information and instructions on this page.
2. Print page 2 of this form.
3. Check mark the appropriate boxes.
4. Sign and date the form.
5. Retain a copy for your records.
6. Submit the completed form (page 2 only) to the Auditor-Controller, Property Tax Division by **August 10**, along with the other required forms. Submission may be made via mail, fax, or email.

El Dorado County, Auditor-Controller, Property Tax Division
360 Fair Lane, Placerville CA 95667 (530) 621-5470

# Direct Charge Levy Process
# Proposition 218 Certification Form



COMPLETE

[x] The District's direct charge is an **assessment** that with regard to any applicable sections of the State Constitution Articles XIIIC & XIIID and related case law is:
- [x] In compliance.
- [ ] Not in compliance.
- [ ] Grandfathered (certain assessments existing prior to 7/1/1997 with no changes to methodology).
- [ ] Not subject to any aspect of the requirements of the State Constitution Articles XIIIC & XIIID and related case law.

[ ] The District's direct charge is a **fee or charge** that with regard to any applicable sections of the State Constitution Articles XIIIC & XIIID and related case law is:
- [ ] In compliance.
- [ ] Not in compliance.
- [ ] Not subject to any aspect of the requirements of the State Constitution Articles XIIIC & XIIID and related case law.

[ ] The District's direct charge is a **special tax** that with regard to any applicable sections of the State Constitution Articles XIIIC & XIIID and related case law is:
- [ ] In compliance.
- [ ] Not in compliance.
- [ ] Not subject to any aspect of the requirements of the State Constitution Articles XIIIC & XIIID and related case law.

[ ] The District's direct charge is an **abatement** that with regard to any applicable sections of the State Constitution Articles XIIIC & XIIID and related case law is:
- [ ] In compliance.
- [ ] Not in compliance.
- [ ] Not subject to any aspect of the requirements of the State Constitution Articles XIIIC & XIIID and related case law.

[ ] Other: _____.

**Cottonwood Subdivision L&L District**
District Name

**62202**
Direct Charge Code Tax Number(s) (or attach list)

**Dave Warren**
Print Name of Authorized Person Certifying this Form

**Assistant City Manager/Director of Finance**
Title of Authorized Person Certifying this Form

_____
Signature of Authorized Person Certifying this Form

_____
Date Form Certified

El Dorado County, Auditor-Controller, Property Tax Division
360 Fair Lane, Placerville CA 95667 (530) 621-5470

# Direct Charge Levy Process

## Local Agency Special Tax & Bond Accountability Act - Response Form



**BACKGROUND**

Certain direct charge levies are subject to the Local Agency Special Tax & Bond Accountability Act (Accountability Act) *(SB 165, Statutes 2000, Chapter 535)* as codified in Government Code §50075 et seq. and §53410 et seq. This includes special taxes such as "Voter-Approved Special Taxes", "Qualified Special Taxes", and bonded "Mello-Roos Community Facilities District Act Special Taxes".

The purpose of the Accountability Act is for districts to provide explicit public accountability for certain special taxes or bonds levied after 1/1/2001. In addition to requiring the district's board to take action to provide for certain accountability measures, this State law requires levying districts to file an annual report with their district's board to specifically account for their special tax or bond. General practice provides the district with 6 months following the end of the fiscal year (presuming a 6/30 fiscal year end) to file the required report with their board.

The annual Accountability Act report is required by State law to contain the following items:

- The amount of money collected specifically for the special tax or bond (not commingled with other revenue sources).
- The amount of money expended specifically for the special tax or bond (not commingled with expenditures from other revenue sources).
- The status of any project required or authorized to be funded with the special tax or bond proceeds (not commingled with projects using other revenue sources).
- Any other items required by the district's board.

Pursuant to the Freedom of Information Act, as outlined in the California Public Records Statutes codified in Government Code §6250 et seq., the Auditor-Controller hereby makes an official request for certain public records. Under the Public Records Act, the district has 10 days to respond to the request for public records. However, **receipt by August 10** is considered timely. Specifically, the Auditor-Controller requests an **attested copy** of the annual Accountability Act report that may have been required to be filed with the district's board by January 1 of this calendar year (for the fiscal year ended the preceding June 30 for most districts). An attestation is a signed declaration (typically by the board's secretary or clerk) that the copy represents a true, genuine, or authentic copy of the original document (it does not mean notarized by a Notary Public).

**INSTRUCTIONS**

1. Review the Background and Instructions information on this page.
2. Print page 2 of this form.
3. Check mark the box for the appropriate category.
4. Follow the directions within the appropriate category.
5. Sign and date the form.
6. Retain a copy for your records.
7. Submit the completed form (page 2 only) to the Auditor-Controller, Property Tax Division by **August 10**, along with the other required forms. Submission may be made via mail, fax, or email.

# Direct Charge Levy Process

## Local Agency Special Tax & Bond Accountability Act - Response Form



COMPLETE

☐ The district has a direct charge levy that is subject to the Accountability Act. Proceed to Question A:

A. The district levied this direct charge last fiscal year (the fiscal year ending prior to January 1 of this calendar year):
- ☐ Yes. Proceed to Question B.
- ☐ No. State law doesn't require a report when not levied the prior year; thus, the remaining questions do not need to be answered. Proceed to the sign/date section of the form.

B. The district filed an Accountability Act report with the district's board:
- ☐ Yes, it was filed with the district's board timely on _____/_____/_____. Proceed to Question C.
- ☐ Yes, however, it was not filed timely with the district's board. Instead, it was filed on _____/_____/_____. Proceed to Question C.
- ☐ No. Since no report was filed, there is nothing to send to the Auditor-Controller under the Public Records Act. The remaining questions do not need to be answered. Proceed to the sign/date section of the form.

C. The annual Accountability Act report identifies all legally required criteria (see the Background section of this form):
- ☐ Yes. Proceed to Question D.
- ☐ No. Proceed to Question D.

D. Attached is an attested copy of the annual Accountability Act report, as requested under the California Public Records Act.
- ☐ Yes. Proceed to the sign/date section of the form.
- ☐ No, nothing is attached because _____. Proceed to the sign/date section of the form.

☒ The district's direct charge levy is not a "Voter-Approved Special Tax", a "Qualified Special Tax", or a bonded "Mello-Roos Community Facilities District Act of 1982 Special Tax". Instead, the district's direct charge levy is some other type that is not subject to the Accountability Act. Thus, no such report is on file with the district's board. Proceed to the sign/date section of the form.

| | |
|---|---|
| **Cottonwood Subdivision L&L District** | **62202** |
| District Name | Direct Charge Tax Code Number(s) (or attach list) |
| **Dave Warren** | **Assistant City Manager/Director of Finance** |
| Print Name of Authorized Person Certifying this Form | Title of Authorized Person Certifying this Form |
| | |
| Signature of Authorized Person Certifying this Form | Date Form Certified |

# El Dorado County, Auditor-Controller, Property Tax Division
## 360 Fair Lane, Placerville CA 95667 (530) 621-5470
# Direct Charge Levy Process
# Secured/Unsecured Tax Roll Certification Form



BACKGROUND

Typically, direct charges are placed on the secured tax roll. However, under State Law, certain direct charges are eligible only for the unsecured tax roll or may not qualify for inclusion on either tax roll when property has been sold[1] or encumbered[2] within specified timeframes. These include, but are not limited to:

- Certain fees/charges for services (often delinquent) (see chart below) may not be placed on the secured and/or unsecured tax rolls when the property is sold[1] or encumbered[2] within specified timeframes.

| Type | Code | Sold[1] | Encumbered[2] | Resulting Action |
|---|---|---|---|---|
| Delinquent Refuse Collection Charges | GOV§25828 | Prior to December 10 | Prior to December 10 | Eligible for unsecured |
| Delinquent Waste Disposal Sites and Services Fees | GOV§25831 | Prior to December 10 | Prior to December 10 | Eligible for unsecured |
| Delinquent Sanitation & Sewerage Charges for Services | HSC §5473.11 | During the year prior to the date on which the first installment of the general taxes that include the charges appears on the assessment roll[3,4] Effective 1/1/13 | During the year prior to the date on which the first installment of the general taxes that include the charges appears on the assessment roll[3,4] Effective 1/1/13 | Eligible for unsecured |
| Delinquent Sanitation & Sewerage Connection Fees | HSC §5474.6 | During the year prior to the date on which the first installment of the general taxes that include the charges appears on the assessment roll[3,4] Effective 1/1/13 | During the year prior to the date on which the first installment of the general taxes that include the charges appears on the assessment roll[3,4] Effective 1/1/13 | Eligible for unsecured |
| Public Utility District Delinquent Utility Works & Services | PUC §16470 | In the year preceding the date on which the 1st installment of real property taxes which evidence the charges appears on the roll[3] | In the year preceding the date on which the 1st installment of real property taxes which evidence the charges appears on the roll[3] | District place lien<br>Not eligible for the secured or unsecured tax roll |
| Sanitation & Sewerage Charges for Services | HSC §5473.8 | During the year prior to the date on which the first installment of the general taxes that include the charges appears on the assessment roll[3,4] Effective 1/1/13 | During the year prior to the date on which the first installment of the general taxes that include the charges appears on the assessment roll[3,4] Effective 1/1/13 | Eligible for unsecured |
| Irrigation District Delinquent Water & Other Services | WAT §25806 | In the year preceding the date on which the 1st installment of real property taxes which evidence the charges appears on the roll[3] | In the year preceding the date on which the 1st installment of real property taxes which evidence the charges appears on the roll[3] | District place lien<br>Not eligible for the secured or unsecured tax roll |
| Municipal Utility District Delinquent Fees, Tolls, etc | PUC §12811.1(c) | During the year prior to the date on which the first installment of the taxes that include the assessment appears on the assessment roll[3,4] | During the year prior to the date on which the first installment of the taxes that include the assessment appears on the assessment roll[3,4] | Eligible for unsecured |
| County Waterworks District Water or Sewer Service & Standby Charges | WAT§55501 & 55501.5 | Prior to December 10 | Prior to December 10 | Eligible for unsecured |
| County Waterworks District Delinquent Standby or Immediate Availability Charge | WAT §55501.1 | Prior to December 10 | Prior to December 10 | Eligible for unsecured |
| California Water District Delinquent Water, Standby & Other Services | WAT §37212 | During the year prior to the date on which the first installment of the taxes that include the assessment appears on the assessment roll[3,4] Effective 1/1/13 | During the year prior to the date on which the first installment of the taxes that include the assessment appears on the assessment roll[3,4] Effective 1/1/13 | Eligible for unsecured |
| Hazardous Weeds & Rubbish Abatement | HSC §14912 | Prior to December 10 | Prior to December 10 | Eligible for unsecured |
| Mosquito Abatement & Vector Control District Abatement | HSC§2065 | Prior to December 10 IF not recorded | Prior to December 10 IF not recorded | Eligible for unsecured IF not recorded |
| Pest Abatement | HSC§§2865-2866 | Prior to December 10 | Prior to December 10 | Eligible for unsecured |

BACKGROUND CONTINUED

| | | | | |
|---|---|---|---|---|
| Abatement of Abandoned Excavations | GOV§50247 | Prior to December 10 | Prior to December 10 | Eligible for unsecured |
| Abatement of Defacement or Graffiti | GOV §38773.5 or §38773.6 | Prior to December 10 | Prior to December 10 | Eligible for unsecured |
| Abatement of Public Nuisances | GOV §54988(a)(1)(A) | Prior to December 10 | Prior to December 10 | Eligible for unsecured |
| Correction to Violation of Law, Regulation, or Local Ordinance that also violates CC§1941.1 | GOV §54988(a)(1)(B) | Prior to December 10 | Prior to December 10 | Eligible for unsecured |
| Zoning Ordinance Enforcement pursuant to GOV§65800 et seq. or other authority | GOV §§54988(a)(1)(C) | Prior to December 10 | Prior to December 10 | Eligible for unsecured |
| Inspection & Abatement of Violations of HSC§13100 et seq. | GOV §54988(a)(1)(D) | Prior to December 10 | Prior to December 10 | Eligible for unsecured |
| Inspection & Abatement of Violations of State Housing Law | GOV §54988(a)(1)(E) | Prior to December 10 | Prior to December 10 | Eligible for unsecured |
| Inspection & Abatement of Violations of California Building Standards Code | GOV §54988(a)(1)(F) | Prior to December 10 | Prior to December 10 | Eligible for unsecured |
| Inspection & Abatement for Local Ordinances & Regulations of Items in GOV§54988(a) | GOV §54988(a)(1)(G) | Prior to December 10 | Prior to December 10 | Eligible for unsecured |
| Others | Various | See respective Code | See respective Code | See respective Code |

- The first year only of a levy under the Benefit Assessment District Act of 1982 (BAD), where the property has been sold[1] or encumbered[2] prior to the date on which the first installment of county taxes would become delinquent, may not be secured (GC §54718).

- Escaped direct charges (those added to the tax roll after August 10), where the property is sold[1] or encumbered[2] subsequent to July 1 of the year of escape and before the correction was entered on the tax roll, may not be secured (R&T §4801, §4831, §4836.5 and §531.2). Submit this form for any escaped direct charges, in addition to the form submitted by August 10.

*[1] "Sold" is defined here as "transferred or conveyed to a bona fide purchased for value".*
*[2] "Encumbered" is defined here as "subject to a lien for a bona fide encumbrance for value".*
*[3] In El Dorado County, the secured roll is available to be seen by the public in August/September; thus, the "year preceding" is from the prior August/September through the current August/September. If a Sale or Encumbrance occurred in August/September, please check with the Auditor for the specific date the secured roll was available to be seen by the public.*
*[4] The Assessment Roll doesn't contain installments; it is believed the State Legislature intended the Secured Tax Roll.*

INSTRUCTIONS

1. Review the Background and Instructions information on this page.
2. Print the form.
3. Check mark all applicable boxes on the form. IF the district's levies must be split between the secured and the unsecured roll, submit 2 different sets of electronic data files notating which set is secured and which set is unsecured (please contact Auditor prior to submission). It is permissible to complete only one form which covers more than one direct charge tax code, as long as they each have the same condition(s).
4. Complete the general information at the bottom of the form, including signature and date.
5. Retain a copy for your records.
6. Submit the completed form (page 3 only) to the Auditor-Controller, Property Tax Division by **August 10**, along with the other required forms. Submission may be made via mail, fax, or email.

# El Dorado County, Auditor-Controller, Property Tax Division
## 360 Fair Lane, Placerville CA 95667 (530) 621-5470
# Direct Charge Levy Process
# Secured/Unsecured Tax Roll Certification Form



COMPLETE

☐ The District's levy is a delinquent fee/charge/abatement (see chart above). *Check any that apply. If more than one applies, submit multiple sets of electronic data files (contact Auditor prior to submission).*

- ☐ The levy is subject to the criteria where any property sold[1] or encumbered[2] "prior to December 10 of the current calendar year" is eligible only for the unsecured roll. *Check any that apply. If more than one applies, submit multiple sets of electronic data files (contact Auditor prior to submission).*
  - ☐ The District hereby certifies the property levied has not been sold[1] or encumbered[2] prior to delivery to the Auditor and may be placed on the secured tax roll. In addition, the District agrees to complete and submit a Direct Charge Correction Form to the Auditor by March 1 to move the levy to the unsecured roll on any property sold[1] or encumbered[2] by December 10.
  - ☐ The District hereby certifies the property levied has been sold[1] or encumbered[2] prior to delivery to the Auditor and is eligible only for the unsecured tax roll.
- ☐ The levy is subject to the criteria where any property sold[1] or encumbered[2] "during the year prior to the date on which the first installment of the general taxes that include the charges appears on the assessment roll[3,4]" is eligible only for the unsecured roll. *Check any that apply. If more than one applies, submit multiple sets of data.*
  - ☐ The District hereby certifies the property levied has not been sold[1] or encumbered[2] prior to delivery to the Auditor and may be placed on the secured tax roll. In addition, the District agrees to complete and submit a Direct Charge Correction Form to the Auditor by March 1 to move the levy to the unsecured roll on any property sold[1] or encumbered[2] by during the year prior to the date on which the first installment of the general taxes that include the charges appears on the assessment roll[3,4].
  - ☐ The District hereby certifies the property levied has been sold[1] or encumbered[2] prior to delivery to the Auditor and is eligible only for the unsecured tax roll.
- ☐ The levy is subject to the criteria where any property sold[1] or encumbered[2] "in the year preceding the date on which the 1st installment of real property taxes which evidence the charges appears on the roll[3]" is not eligible to be placed on the secured or unsecured tax rolls. The district hereby certifies the property levied has not been sold[1] or encumbered[2] since August/September of the prior year through to the time the levy is delivered to the Auditor and may be placed on the secured tax roll. In addition, the District agrees to complete and submit a Direct Charge Correction Form to the Auditor by March 1 to remove the levy on any property that is sold[1] or encumbered[2] between the time delivered to the Auditor and the time the charge appears on the roll.

☐ The District's levy is a Benefit Assessment District Act of 1982 (BAD) assessment. *Check any that apply. If more than one applies, submit multiple sets of electronic data files (contact Auditor prior to submission).*

- ☐ The BAD assessment has been levied on the property in previous year(s). The district hereby certifies the property levied is eligible to be placed on the secured tax roll.
- ☐ The BAD assessment is being levied on the property for the 1st time. The district hereby certifies the property levied has not been sold[1] or encumbered[2] prior to delivery to the Auditor and may be placed on the secured tax roll. In addition, the District agrees to complete and submit a Direct Charge Correction Form to the Auditor by March 1 to move the levy to the unsecured roll on any property sold[1] or encumbered[2] by December 10.
- ☐ The BAD assessment is being levied on the property for the 1st time. The district hereby certifies the property levied has been sold[1] or encumbered[2] prior to delivery to the Auditor and is eligible only for the unsecured tax roll.

☐ The District's levy is an Escaped Direct Charge. *Check any that apply. If more than one applies, submit multiple sets of electronic data files (contact Auditor prior to submission).*

- ☐ The district hereby certifies the property levied has not been sold[1] or encumbered[2] subsequent to July 1 of the year of escape and prior to the correction being entered on the current roll and is eligible to be placed on the secured tax roll.
- ☐ The district hereby certifies the property levied has been sold[1] or encumbered[2] subsequent to July 1 of the year of escape and prior to the correction being entered on the current roll and is eligible to be placed only on the unsecured tax roll.

☐ Others not eligible for secured tax roll. Please contact the Auditor-Controller's Property Tax Division prior to submitting the direct charge levies.

☒ The District's levy is not one of the types shown above. The District hereby certifies the property levied is eligible, under the laws of the State of California, to be placed on the secured tax roll.

| | |
|---|---|
| **Cottonwood Subdivision L&L District** | **62202** |
| District Name | Direct Charge Tax Code Number(s) (or attach list) |
| **Dave Warren** | **Assistant City Manager/Director of Finance** |
| Print Name of Authorized Person Certifying this Form | Title of Authorized Person Certifying this Form |
| | |
| Signature of Authorized Person Certifying this Form | Date Form Certified |

**El Dorado County, Auditor-Controller, Property Tax Division**
**360 Fair Lane, Placerville CA 95667 (530) 621-5470**

# Direct Charge Levy Process
# Governing Authorization Certification Form

## For Authority to Levy Non-Ad Valorem Direct Charges on the Tax Roll

**BACKGROUND**

Under State law, Districts have the option to place many types of non-ad valorem direct charge levies on each year's tax roll. Each year's tax roll is unique and separate from previous and subsequent years. Therefore, the Auditor must obtain assurance that all four following conditions listed below exist for Districts to levy their direct charges on each and every year's tax roll. These four conditions are explained in detail below.

- CONDITION #1: State law provides for the direct charge's authorization to exist. This authorization is without regard to what types of districts may execute the direct charge or the manner of collection.
- CONDITION #2: The district is empowered to execute the direct charge. Various State laws authorize specific types of districts to use certain types of direct charges. Not all districts are authorized to use every type of direct charge (e.g. see Proposition 62).
- CONDITION #3: The direct charge is authorized to appear on the tax roll. Typically, the authorization for a district to make use of the tax roll is explicit in the applicable State Code. The district's documents that are used to execute the enabling legislation to create the direct charge levy in Conditions #1 and #2 normally reference the State Code authorizing the direct charge levy to appear on the tax roll.
- CONDITION #4: The governing body of the district directs the Auditor to place the direct charge levies on the applicable tax roll. Typically, this would be done via ordinance or resolution (Note – CSD law requires action by ordinance, resolution, or motion under a quorum of the board of directors (GOV§61045(a))

**INSTRUCTIONS**

1. Review the Background and Instructions information on this page.
2. Locate the page with the district's direct charge "type" on the attached form. This form includes various direct charge types potentially eligible for levy by districts in El Dorado County. The direct charges are listed by type within the generalized "categories" of: Special Taxes; Assessments; Fees & Charges; Delinquent Fees & Charges; and Abatements.
3. Print the one page which displays the district's direct charge type.
4. For those districts with multiple direct charge types (e.g. a Voter Approved Special Tax and a Fire Suppression Assessment), repeat steps 2 and 3 as needed.
5. Complete both the general information at the top of the printed form and all the information in the row related to the specific direct charge type. The information in that specific row will correspond to the four conditions noted above. If the district levies more than one direct charge code of the same type (e.g. two different Voter Approved Special Taxes authorizations), to shorten the time to complete the forms, it is permissible to complete all of the "duplicate" items on the printed form, make the necessary number of copies, and then complete the remaining "differing" items on each copy of the form.
6. Retain a copy for your records.
7. Submit the completed form (one page per direct charge tax code) to the Auditor-Controller, Property Tax Division by **August 10**, along with the other required forms. Submission may be made via mail, fax, or email.

**To place levies on the tax roll, please identify the district's direct charge type and then complete the information in that row.**
**Submit the signed document (only the applicable page need be submitted). One sheet per direct charge tax code number.**

**BAD No. 06-01 The Ridge at Orchard Hill**
District Name

Date

**62501**
Direct Charge Tax Code # (1 per page)

**Dave Warren**
Print Name of Authorized Person Certifying this Form

**Assistant City Manager/Director of Finance**
Title of Authorized Person Certifying this Form

Signature of Authorized Person Certifying this Form

| Category | DIRECT CHARGE TYPE | Enabling legislation (may include specific and additional requirements regarding who/what/when/how the levy is authorized) | District submits documents authorizing execution of the enabling legislation | Are Documents already on file with Auditor? | Are any Documents already on file current & accurate? | Authorization to appear on the tax roll? | District submits documents authorizing Auditor to place on tax roll | Are Documents already on file with Auditor? | Are any Documents already on file current & active? |
|---|---|---|---|---|---|---|---|---|---|
| Assessments | Landscaping and Lighting Act of 1972 Benefit Assessment SHC§22500 et seq. | ☐ Community Services Districts GOV§61122 & GOV§61129<br>☐ County, city and county, city, special district or certain other agencies SHC§25529-22530<br>☐ County Service Areas GOV§25215.3 & GOV§25216.3<br>☐ Integrated Financing District GOV§53179<br>☐ Mosquito Abatement and Vector Control Districts HSC§2083<br>☐ Recreation & Park Districts PRC§5789.3<br>☐ Regional Park, Park & Open-Space, & Open-Space Districts PRC§5539.3 & PRC§5539.10<br>☐ Other, please contact Auditor's Office | Attested copy of resolution or ordinance creating assessment | ☐ Yes<br>☐ No, it's attached | ☐ Yes<br>☐ No<br>☐ N/A | SHC§22645 et seq. | Attested copy of resolution or ordinance | ☐ Yes<br>☐ No, it's attached | ☐ Yes<br>☐ No<br>☐ N/A |
| | Benefit Assessment Act of 1982 Assessment GOV§54703 et seq. | ☒ City, county, and county, special district, or any other municipal corporation/district GOV§54705<br>☐ Community Services Districts GOV§61122 & GOV§61129<br>☐ County Service Areas GOV§25215.3 & GOV§25216.3<br>☐ Harbor Districts HNC§6094<br>☐ Harbor Improvement Districts HNC§5904<br>☐ Integrated Financing District GOV§53179<br>☐ Mosquito Abatement and Vector Control Districts HSC§2083<br>☐ Port Districts HNC§6365<br>☐ Recreation & Park Districts PRC§5789.3<br>☐ River Port Districts HNC§6944<br>☐ Small Craft Harbor Districts HNC§7266<br>☐ Other, please contact Auditor's Office | Attested copy of resolution or ordinance creating assessment | ☒ Yes<br>☐ No, it's attached | ☒ Yes<br>☐ No<br>☐ N/A | GOV§54718 | Attested copy of resolution or ordinance | ☒ Yes<br>☐ No, it's attached | ☒ Yes<br>☐ No<br>☐ N/A |
| | Fire suppression assessments GOV§50078 et seq. | ☐ Community Services Districts GOV§61122 & GOV§61129<br>☐ County Service Areas GOV§25215.3 & GOV§25216.3<br>☐ Fire Protection Districts HSC§13914<br>☐ Mosquito Abatement and Vector Control Districts HSC§2083<br>☐ Recreation & Park Districts PRC§5789.3<br>☐ Other, please contact Auditor's Office | Attested copy of resolution or ordinance creating assessment | ☐ Yes<br>☐ No, it's attached | ☐ Yes<br>☐ No<br>☐ N/A | GOV§50078.16 | Attested copy of resolution or ordinance | ☐ Yes<br>☐ No, it's attached | ☐ Yes<br>☐ No<br>☐ N/A |

# El Dorado County, Auditor-Controller, Property Tax Division
## 360 Fair Lane, Placerville CA 95667 (530) 621-5470
# Direct Charge Levy Process
# Secured/Unsecured Tax Roll Certification Form



BACKGROUND

Typically, direct charges are placed on the secured tax roll. However, under State Law, certain direct charges are eligible only for the unsecured tax roll or may not qualify for inclusion on either tax roll when property has been sold[1] or encumbered[2] within specified timeframes. These include, but are not limited to:

- Certain fees/charges for services (often delinquent) (see chart below) may not be placed on the secured and/or unsecured tax rolls when the property is sold[1] or encumbered[2] within specified timeframes.

| Type | Code | Sold[1] | Encumbered[2] | Resulting Action |
|---|---|---|---|---|
| Delinquent Refuse Collection Charges | GOV§25828 | Prior to December 10 | Prior to December 10 | Eligible for unsecured |
| Delinquent Waste Disposal Sites and Services Fees | GOV§25831 | Prior to December 10 | Prior to December 10 | Eligible for unsecured |
| Delinquent Sanitation & Sewerage Charges for Services | HSC §5473.11 | During the year prior to the date on which the first installment of the general taxes that include the charges appears on the assessment roll[3,4] Effective 1/1/13 | During the year prior to the date on which the first installment of the general taxes that include the charges appears on the assessment roll[3,4] Effective 1/1/13 | Eligible for unsecured |
| Delinquent Sanitation & Sewerage Connection Fees | HSC §5474.6 | During the year prior to the date on which the first installment of the general taxes that include the charges appears on the assessment roll[3,4] Effective 1/1/13 | During the year prior to the date on which the first installment of the general taxes that include the charges appears on the assessment roll[3,4] Effective 1/1/13 | Eligible for unsecured |
| Public Utility District Delinquent Utility Works & Services | PUC §16470 | In the year preceding the date on which the 1st installment of real property taxes which evidence the charges appears on the roll[3] | In the year preceding the date on which the 1st installment of real property taxes which evidence the charges appears on the roll[3] | District place lien<br>Not eligible for the secured or unsecured tax roll |
| Sanitation & Sewerage Charges for Services | HSC §5473.8 | During the year prior to the date on which the first installment of the general taxes that include the charges appears on the assessment roll[3,4] Effective 1/1/13 | During the year prior to the date on which the first installment of the general taxes that include the charges appears on the assessment roll[3,4] Effective 1/1/13 | Eligible for unsecured |
| Irrigation District Delinquent Water & Other Services | WAT §25806 | In the year preceding the date on which the 1st installment of real property taxes which evidence the charges appears on the roll[3] | In the year preceding the date on which the 1st installment of real property taxes which evidence the charges appears on the roll[3] | District place lien<br>Not eligible for the secured or unsecured tax roll |
| Municipal Utility District Delinquent Fees, Tolls, etc | PUC §12811.1(c) | During the year prior to the date on which the first installment of the taxes that include the assessment appears on the assessment roll[3,4] | During the year prior to the date on which the first installment of the taxes that include the assessment appears on the assessment roll[3,4] | Eligible for unsecured |
| County Waterworks District Water or Sewer Service & Standby Charges | WAT§55501 & 55501.5 | Prior to December 10 | Prior to December 10 | Eligible for unsecured |
| County Waterworks District Delinquent Standby or Immediate Availability Charge | WAT §55501.1 | Prior to December 10 | Prior to December 10 | Eligible for unsecured |
| California Water District Delinquent Water, Standby & Other Services | WAT §37212 | During the year prior to the date on which the first installment of the taxes that include the assessment appears on the assessment roll[3,4] Effective 1/1/13 | During the year prior to the date on which the first installment of the taxes that include the assessment appears on the assessment roll[3,4] Effective 1/1/13 | Eligible for unsecured |
| Hazardous Weeds & Rubbish Abatement | HSC §14912 | Prior to December 10 | Prior to December 10 | Eligible for unsecured |
| Mosquito Abatement & Vector Control District Abatement | HSC§2065 | Prior to December 10 IF not recorded | Prior to December 10 IF not recorded | Eligible for unsecured IF not recorded |
| Pest Abatement | HSC§§2865-2866 | Prior to December 10 | Prior to December 10 | Eligible for unsecured |

BACKGROUND CONTINUED

| | | | | |
|---|---|---|---|---|
| Abatement of Abandoned Excavations | GOV§50247 | Prior to December 10 | Prior to December 10 | Eligible for unsecured |
| Abatement of Defacement or Graffiti | GOV §38773.5 or §38773.6 | Prior to December 10 | Prior to December 10 | Eligible for unsecured |
| Abatement of Public Nuisances | GOV §54988(a)(1)(A) | Prior to December 10 | Prior to December 10 | Eligible for unsecured |
| Correction to Violation of Law, Regulation, or Local Ordinance that also violates CC§1941.1 | GOV §54988(a)(1)(B) | Prior to December 10 | Prior to December 10 | Eligible for unsecured |
| Zoning Ordinance Enforcement pursuant to GOV§65800 et seq. or other authority | GOV §§54988(a)(1)(C) | Prior to December 10 | Prior to December 10 | Eligible for unsecured |
| Inspection & Abatement of Violations of HSC§13100 et seq. | GOV §54988(a)(1)(D) | Prior to December 10 | Prior to December 10 | Eligible for unsecured |
| Inspection & Abatement of Violations of State Housing Law | GOV §54988(a)(1)(E) | Prior to December 10 | Prior to December 10 | Eligible for unsecured |
| Inspection & Abatement of Violations of California Building Standards Code | GOV §54988(a)(1)(F) | Prior to December 10 | Prior to December 10 | Eligible for unsecured |
| Inspection & Abatement for Local Ordinances & Regulations of Items in GOV§54988(a) | GOV §54988(a)(1)(G) | Prior to December 10 | Prior to December 10 | Eligible for unsecured |
| Others | Various | See respective Code | See respective Code | See respective Code |

- The first year only of a levy under the Benefit Assessment District Act of 1982 (BAD), where the property has been sold[1] or encumbered[2] prior to the date on which the first installment of county taxes would become delinquent, may not be secured (GC §54718).

- Escaped direct charges (those added to the tax roll after August 10), where the property is sold[1] or encumbered[2] subsequent to July 1 of the year of escape and before the correction was entered on the tax roll, may not be secured (R&T §4801, §4831, §4836.5 and §531.2). Submit this form for any escaped direct charges, in addition to the form submitted by August 10.

[1] *"Sold" is defined here as "transferred or conveyed to a bona fide purchased for value".*
[2] *"Encumbered" is defined here as "subject to a lien for a bona fide encumbrance for value".*
[3] *In El Dorado County, the secured roll is available to be seen by the public in August/September; thus, the "year preceding" is from the prior August/September through the current August/September. If a Sale or Encumbrance occurred in August/September, please check with the Auditor for the specific date the secured roll was available to be seen by the public.*
[4] *The Assessment Roll doesn't contain installments; it is believed the State Legislature intended the Secured Tax Roll.*

INSTRUCTIONS

1. Review the Background and Instructions information on this page.
2. Print the form.
3. Check mark all applicable boxes on the form. IF the district's levies must be split between the secured and the unsecured roll, submit 2 different sets of electronic data files notating which set is secured and which set is unsecured (please contact Auditor prior to submission). It is permissible to complete only one form which covers more than one direct charge tax code, as long as they each have the same condition(s).
4. Complete the general information at the bottom of the form, including signature and date.
5. Retain a copy for your records.
6. Submit the completed form (page 3 only) to the Auditor-Controller, Property Tax Division by **August 10**, along with the other required forms. Submission may be made via mail, fax, or email.

# El Dorado County, Auditor-Controller, Property Tax Division
## 360 Fair Lane, Placerville CA 95667 (530) 621-5470
# Direct Charge Levy Process
# Secured/Unsecured Tax Roll Certification Form



COMPLETE

☐ The District's levy is a delinquent fee/charge/abatement (see chart above). *Check any that apply. If more than one applies, submit multiple sets of electronic data files (contact Auditor prior to submission).*

- ☐ The levy is subject to the criteria where any property sold[1] or encumbered[2] "prior to December 10 of the current calendar year" is eligible only for the unsecured roll. *Check any that apply. If more than one applies, submit multiple sets of electronic data files (contact Auditor prior to submission).*
  - ☐ The District hereby certifies the property levied has not been sold[1] or encumbered[2] prior to delivery to the Auditor and may be placed on the secured tax roll. In addition, the District agrees to complete and submit a Direct Charge Correction Form to the Auditor by March 1 to move the levy to the unsecured roll on any property sold[1] or encumbered[2] by December 10.
  - ☐ The District hereby certifies the property levied has been sold[1] or encumbered[2] prior to delivery to the Auditor and is eligible only for the unsecured tax roll.
- ☐ The levy is subject to the criteria where any property sold[1] or encumbered[2] "during the year prior to the date on which the first installment of the general taxes that include the charges appears on the assessment roll[3,4]" is eligible only for the unsecured roll. *Check any that apply. If more than one applies, submit multiple sets of data.*
  - ☐ The District hereby certifies the property levied has not been sold[1] or encumbered[2] prior to delivery to the Auditor and may be placed on the secured tax roll. In addition, the District agrees to complete and submit a Direct Charge Correction Form to the Auditor by March 1 to move the levy to the unsecured roll on any property sold[1] or encumbered[2] by during the year prior to the date on which the first installment of the general taxes that include the charges appears on the assessment roll[3,4].
  - ☐ The District hereby certifies the property levied has been sold[1] or encumbered[2] prior to delivery to the Auditor and is eligible only for the unsecured tax roll.
- ☐ The levy is subject to the criteria where any property sold[1] or encumbered[2] "in the year preceding the date on which the 1st installment of real property taxes which evidence the charges appears on the roll[3]" is not eligible to be placed on the secured or unsecured tax rolls. The district hereby certifies the property levied has not been sold[1] or encumbered[2] since August/September of the prior year through to the time the levy is delivered to the Auditor and may be placed on the secured tax roll. In addition, the District agrees to complete and submit a Direct Charge Correction Form to the Auditor by March 1 to remove the levy on any property that is sold[1] or encumbered[2] between the time delivered to the Auditor and the time the charge appears on the roll.

☒ The District's levy is a Benefit Assessment District Act of 1982 (BAD) assessment. *Check any that apply. If more than one applies, submit multiple sets of electronic data files (contact Auditor prior to submission).*

- ☒ The BAD assessment has been levied on the property in previous year(s). The district hereby certifies the property levied is eligible to be placed on the secured tax roll.
- ☐ The BAD assessment is being levied on the property for the 1st time. The district hereby certifies the property levied has not been sold[1] or encumbered[2] prior to delivery to the Auditor and may be placed on the secured tax roll. In addition, the District agrees to complete and submit a Direct Charge Correction Form to the Auditor by March 1 to move the levy to the unsecured roll on any property sold[1] or encumbered[2] by December 10.
- ☐ The BAD assessment is being levied on the property for the 1st time. The district hereby certifies the property levied has been sold[1] or encumbered[2] prior to delivery to the Auditor and is eligible only for the unsecured tax roll.

☐ The District's levy is an Escaped Direct Charge. *Check any that apply. If more than one applies, submit multiple sets of electronic data files (contact Auditor prior to submission).*

- ☐ The district hereby certifies the property levied has not been sold[1] or encumbered[2] subsequent to July 1 of the year of escape and prior to the correction being entered on the current roll and is eligible to be placed on the secured tax roll.
- ☐ The district hereby certifies the property levied has been sold[1] or encumbered[2] subsequent to July 1 of the year of escape and prior to the correction being entered on the current roll and is eligible to be placed only on the unsecured tax roll.

☐ Others not eligible for secured tax roll. Please contact the Auditor-Controller's Property Tax Division prior to submitting the direct charge levies.

☐ The District's levy is not one of the types shown above. The District hereby certifies the property levied is eligible, under the laws of the State of California, to be placed on the secured tax roll.

| | |
|---|---|
| **BAD No. 06-01 The Ridge at Orchard Hill** | **62501** |
| District Name | Direct Charge Tax Code Number(s) (or attach list) |
| **Dave Warren** | **Assistant City Manager/Director of Finance** |
| Print Name of Authorized Person Certifying this Form | Title of Authorized Person Certifying this Form |
| Signature of Authorized Person Certifying this Form | Date Form Certified |

# El Dorado County, Auditor-Controller, Property Tax Division
## 360 Fair Lane, Placerville CA 95667 (530) 621-5470
# Direct Charge Information Sheet as of May 13, 2019

**BACKGROUND**

The information on this form is used to ensure accuracy related to the direct charge levy, contact information, revenue distribution, etc. The review, validation, and submission of this information is necessary each year by the statutory deadline of **August 10**. The district may make additional updates to the information anytime throughout the year by submitting an updated form.

**INSTRUCTIONS**

- Review the Background and Instructions information on this page.
- Locate and print the page(s) with the district's direct charge(s).
- Review and validate the information below.
- Notate changes/inaccuracies using a colored pen or highlighter. IF using a pdf text editing tool, also use the highlighting tool to highlight the changes. Changes must be obvious when glancing at the form.
- Sign and date the form(s) related only to the specific district's direct charges.
- Retain a copy for your records.
- Submit the completed form to the Auditor-Controller, Property Tax Division by **August 10**, along with the other required forms. Submissions may be made via mail, fax, or email.

**FYI**

| | |
|---|---|
| Direct Charge Tax Code: | **62501** *FYI Tax Code <2018/19: 20465* |
| Description on the Tax Bill: | **BAD1982 Asmt: City of PV The Ridge Dated 2006** |
| Property Tax Division Staff Assignment: | **Marsha Tover** |
| Property Tax Division Staff Email: | **marsha.tover@edcgov.us** |
| Property Tax Division Staff Phone Number: | **530/621-5472** |
| Teeter Plan (R&T§4701 et seq.) (Y or N): | **N** |

**VALIDATE & NOTATE CHANGES**

| | |
|---|---|
| *District Name:* | **City of Placerville** |
| *Type & Description:* | **Benefit Assessment Act of 1982 Assessment - Dated 2006, District #06-01, The Ridge at Orchard Hill** |
| *Category:* | **Assessments** |
| *Phone# on Tax Bill:* | **530/642-5223** |
| *District Contact:* | **Dave Warren**<br>**3101 Center Street**<br>**Placerville, CA 95667** |
| *District Email Address:* | **dwarren@cityofplacerville.org** |
| *District Phone# – During Business Hours:* | **530/642-5223** |
| *District Phone# – Alternate (if applicable):* | |
| *District FAX Number (if applicable):* | **530/642-5255** |
| *District Website (if applicable):* | **https://www.cityofplacerville.org/** |
| *Consultant Name (if applicable):* | **NBS Government Finance Group, Attn: Danielle Wood** |
| *Consultant Address:* | **32605 Highway 79 South, Suite 100** |
| *Consultant City/State/Zip:* | **Temecula, CA 92592** |
| *Consultant Phone:* | **800/676-7516** |
| *Consultant FAX:* | **951/296-1998** |
| *Consultant Email Address:* | **dwood@nbsgov.com** |
| *FENIX/MUNIS G/L Org Code:* | **8700000** |
| *FENIX/MUNIS Revenue Object:* | **1310** |
| *FENIX/MUNIS Project String (if applicable):* | |
| *Current Year Levy Status:* | **Active** |

**COMPLETE**

☐ Please make changes that have been obviously noted above.
☒ The information above is accurate and no changes are needed.

**Dave Warren**
Print Name of Authorized Person Certifying this Form

**Assistant City Manager/Director of Finance**
Title of Authorized Person Certifying this Form

Signature of Authorized Person Certifying this Form

Date Form Certified

El Dorado County, Auditor-Controller, Property Tax Division
360 Fair Lane, Placerville CA 95667 (530) 621-5470

# Direct Charge Levy Process

## Local Agency Special Tax & Bond Accountability Act - Response Form



**BACKGROUND**

Certain direct charge levies are subject to the Local Agency Special Tax & Bond Accountability Act (Accountability Act) *(SB 165, Statutes 2000, Chapter 535)* as codified in Government Code §50075 et seq. and §53410 et seq. This includes special taxes such as "Voter-Approved Special Taxes", "Qualified Special Taxes", and bonded "Mello-Roos Community Facilities District Act Special Taxes".

The purpose of the Accountability Act is for districts to provide explicit public accountability for certain special taxes or bonds levied after 1/1/2001. In addition to requiring the district's board to take action to provide for certain accountability measures, this State law requires levying districts to file an annual report with their district's board to specifically account for their special tax or bond. General practice provides the district with 6 months following the end of the fiscal year (presuming a 6/30 fiscal year end) to file the required report with their board.

The annual Accountability Act report is required by State law to contain the following items:

- The amount of money collected specifically for the special tax or bond (not commingled with other revenue sources).
- The amount of money expended specifically for the special tax or bond (not commingled with expenditures from other revenue sources).
- The status of any project required or authorized to be funded with the special tax or bond proceeds (not commingled with projects using other revenue sources).
- Any other items required by the district's board.

Pursuant to the Freedom of Information Act, as outlined in the California Public Records Statutes codified in Government Code §6250 et seq., the Auditor-Controller hereby makes an official request for certain public records. Under the Public Records Act, the district has 10 days to respond to the request for public records. However, **receipt by August 10** is considered timely. Specifically, the Auditor-Controller requests an **attested copy** of the annual Accountability Act report that may have been required to be filed with the district's board by January 1 of this calendar year (for the fiscal year ended the preceding June 30 for most districts). An attestation is a signed declaration (typically by the board's secretary or clerk) that the copy represents a true, genuine, or authentic copy of the original document (it does not mean notarized by a Notary Public).

**INSTRUCTIONS**

1. Review the Background and Instructions information on this page.
2. Print page 2 of this form.
3. Check mark the box for the appropriate category.
4. Follow the directions within the appropriate category.
5. Sign and date the form.
6. Retain a copy for your records.
7. Submit the completed form (page 2 only) to the Auditor-Controller, Property Tax Division by **August 10**, along with the other required forms. Submission may be made via mail, fax, or email.

El Dorado County, Auditor-Controller, Property Tax Division
360 Fair Lane, Placerville CA 95667 (530) 621-5470

# Direct Charge Levy Process

## Local Agency Special Tax & Bond Accountability Act - Response Form



COMPLETE

☐ The district has a direct charge levy that is subject to the Accountability Act. Proceed to Question A:

A. The district levied this direct charge last fiscal year (the fiscal year ending prior to January 1 of this calendar year):
- ☐ Yes. Proceed to Question B.
- ☐ No. State law doesn't require a report when not levied the prior year; thus, the remaining questions do not need to be answered. Proceed to the sign/date section of the form.

B. The district filed an Accountability Act report with the district's board:
- ☐ Yes, it was filed with the district's board timely on _____/_____/_____. Proceed to Question C.
- ☐ Yes, however, it was not filed timely with the district's board. Instead, it was filed on _____/_____/_____. Proceed to Question C.
- ☐ No. Since no report was filed, there is nothing to send to the Auditor-Controller under the Public Records Act. The remaining questions do not need to be answered. Proceed to the sign/date section of the form.

C. The annual Accountability Act report identifies all legally required criteria (see the Background section of this form):
- ☐ Yes. Proceed to Question D.
- ☐ No. Proceed to Question D.

D. Attached is an attested copy of the annual Accountability Act report, as requested under the California Public Records Act.
- ☐ Yes. Proceed to the sign/date section of the form.
- ☐ No, nothing is attached because _____. Proceed to the sign/date section of the form.

☒ The district's direct charge levy is not a "Voter-Approved Special Tax", a "Qualified Special Tax", or a bonded "Mello-Roos Community Facilities District Act of 1982 Special Tax". Instead, the district's direct charge levy is some other type that is not subject to the Accountability Act. Thus, no such report is on file with the district's board. Proceed to the sign/date section of the form.

| | |
|---|---|
| **BAD No. 06-01 The Ridge at Orchard Hill** | **62501** |
| District Name | Direct Charge Tax Code Number(s) (or attach list) |
| **Dave Warren** | **Assistant City Manager/Director of Finance** |
| Print Name of Authorized Person Certifying this Form | Title of Authorized Person Certifying this Form |
| | |
| Signature of Authorized Person Certifying this Form | Date Form Certified |