

Tax Roll Requirements

The District may also opt to collect sanitation charges on the county tax roll. In exchange for providing this service, the County places a \$2.00 charge on the tax bill for each identified parcel. Depending on the state of the District's records, the County estimates that this process could take between 3-4 months. The deadline to comply with all requirements and submit the required report to the County Auditor in order to put the District's sanitation charges on the 2016/2017 fiscal year tax roll is August 2016. The following section provides an overview of the various statutory and County-specific requirements and deadlines the District must comply with in order to add sanitation charges to the County tax roll:

- **Adoption of Ordinance.** The first step is for the District to adopt an ordinance electing to collect its sanitation charges on the county tax roll.
- **Submit Request for New Fund Numbers to County Auditor's Office by Mid-June.** All new direct charges require the creation of a new fund in the property tax system. Therefore, the District must submit a request to the County to create a new fund before it is authorized to submit any direct charges. The District's request must be accompanied by the approved ordinance electing to have the District's charges be collected on the county tax roll. Although June 15 is the deadline for submittal of requests for new funds, the County requests submissions by the end of April in order to ensure that the County has sufficient advance notice to perform all of the necessary steps prior to any charges being added to the tax bill.
- **Prepare Report Identifying Parcels and Charges.** The District must prepare a report that contains a description of each parcel of real property (i.e., the APN number) and the amount of the charge for each parcel. This Report must be filed with the District's clerk.
- **Notice of Filing of Report and of Time and Place of Public Hearing.** Before the District may have sanitation charges collected on the County tax roll for the first time, the District must mail a notice to each owner of a parcel identified in the Report. The notice must state that the Report has been filed and also provide information on the time and place of the public hearing to consider adoption of the Report. The District must also provide notice of the filing of the Report and of the time and place of the public hearing pursuant to Section 6066 of the Government Code.
- **Public Hearing on Report.** The District must hold a public hearing to consider whether to adopt the Report and to hear all objections and protests. The District cannot adopt the Report if it finds that a majority of the owners of the individual parcels of property described in the Report have submitted protests. If the majority threshold is not reached, the District may vote to adopt the Report.
- **Submission of Approved Report to County by mid-July.** The District must submit the adopted Report to the County Auditor by mid-July together with a resolution adopted at the public hearing. Submission by this date allows both the County and the District to ensure that everything is correct and in place by the August 10 statutory deadline.
- **Finalize all Charges to be collected on County Tax Roll by August 10.** By August 10 of each year, the District must finalize all charges to be placed on the County tax roll. Any changes after this date may not be possible, and if they are, result in a \$36.00 per change charge. District staff has been communicating

with the County Auditor's office regarding these various steps and requirements. During these communications, the County Auditor's office provided us with names of consultants that specialize in placing local agency's service charges on county tax rolls across California. Pursuant to this, we have begun speaking with NBS Consulting, who has provided us with an estimated budget. NBS has stated that it would cost approximately \$10,000.00 for a one-time set up fee to assist with getting everything in place. There would then be a \$10,500.00 annual maintenance fee to place the charges on the county tax roll. These tasks would be completed in time to put the District's sanitation charges on the County's tax roll for the 2016/2017 fiscal year.