



**REGULAR MEETING OF THE BOARD OF DIRECTORS
OF THE TUSCAN WATER DISTRICT**

TUSCAN WATER DISTRICT BOARD MEETING AGENDA

Date: Wednesday, April 16, 2025

Time: 9:00 a.m.

Location:

Chico State University Farm
311 Nicholas C Schouten Lane, Room 104
Chico, California 95928

BOARD MEMBERS:

- Rich McGowan, President
- Steve Koehnen, Vice President
- Raymond Antonowich, Secretary
- Andrew Mendonca, Treasurer
- Bill Chance
- Craig Knight
- Brian Mori
- James Paiva
- Todd Turley

NOTES

In compliance with the American with Disabilities Act, if you need disability-related modifications or accommodations, including auxiliary aids or services, to participate in this meeting, please email info@tuscanwaterdistrict.org by Noon on Tuesday prior to this meeting.

Written material related to an item on this agenda that is distributed less than 72 hours prior to this meeting to at least a majority of the members of the legislative body will be available for inspection during the meeting at the Chico State University Farm's entrance gate at 311 Nicholas C Schouten Lane.

Written material distributed during a public meeting will be available for public inspection at the meeting, if prepared by the District or a member of its legislative body, or after the meeting if prepared by some other person. Any materials related to an item on this Agenda are available for public inspection online at <https://www.tuscanwaterdistrict.org/>

TUSCAN WATER DISTRICT BOARD MEETING AGENDA

Wednesday, April 16, 2025

1. TUSCAN WATER DISTRICT (TWD) REGULAR BOARD MEETING

- a. Call to Order and Roll Call
- b. Pledge of Allegiance

2. REGULAR AGENDA

a. **Approval TWD Board Meeting Minutes from March 19, 2025**

Recommendation: Review minutes and take appropriate action.

b. **Consideration of Recent Invoices**

Recommendation: Review invoices and take appropriate action

c. **Update on 2025-26 Financial Matters**

- i. Pre-Payment Agreement
- ii. Resolution 25-05, Certifying the Validity of the Legal Process Used to Place Direct Assessments on the Secured Tax Roll
- iii. Disband Ad Hoc Finance Committee

Recommendation: 1) Revise and/or Approve Pre-Payment Agreement
2) Revise and/or Approve Resolution 25-01
3) Disband Ad Hoc Finance Committee

d. **Update Regarding Office and Board Meeting Space**

Recommendation: Receive update and take appropriate action.

e. **Insurance Update**

Recommendation: Receive update and take appropriate action.

3. COMMUNICATIONS AND REPORTS

a. **General Manager Updates:**

- i. Update on Form 700s.
- ii. Update on SGM Grant Components 3 and 5.
- iii. Other Communications.

b. **Board Member Announcements, Reports or Requests for Future Agenda Topics.**

4. PUBLIC COMMENT

Members of the public may address the Board at this time on any matter not already listed on the agenda. Comments related to the proposed assessment may be addressed during the public workshop. The Board reserves the right to limit each comment to three minutes per speaker. The Board cannot take any action at this meeting on requests made under this section of the agenda.

ADJOURNMENT

ITEM 2a - Minutes

TWD Board Meeting, March 19, 2025

Call to Order 9:02

Pledge of Allegiance

Roll Call and Attendance:

- Board present: Craig Knight, Steve Koehnen, Rich McGowan, Jim Paiva, Andrew Mendonca, Todd Turley, Raymond Antonowich (at item 2d)
- Board Members not present: Bill Chance, Brian Mori
- Staff: Joe Hughes (legal counsel), Tovey Giezentanner (General Manager)
- Public: Dillon MacGregor, Kamie Loeser, Cheetah Tchudi, Blake Ellis, Susan Schrader

Item 2a - Meeting Minutes

- Board comments: None
- Public: None
- Craig Knight motion to approve, Todd Turley second.
- Vote: 6-0 to approve

Item 2b - Budget

- Staff provided quick overview of existing budget
- Joe invoice - Todd Turley motion to approve, Andrew Mendonca second. Vote: 6-0
- Tovey invoice - Jim Paiva motion to approve, Craig Knight second. Vote 6-0

Item 2d - Finance Plan / Budget

- Staff and Finance Committee provided an overview of the following items:
 - Proposed Financial Start Up Plan
 - 2025-26 Budget
 - Use of Auditor-Controller's Office to bill, collect, and disburse assessments
 - Voluntary Pre-Payment Program
- Board provided comment:
 - Andrew - Finance Committee spent several hours thinking through issue to help shape the plan. Resolve to be prudent with money.
 - Todd - Finance Ad Hoc concluded using county process would be the best
 - General discussion: If County collects, that puts us on County Fiscal Year (FY), July 1 through June 30 each year. Therefore:
 - AGUBC has agreed to cover expense from March 2025 through June 2025.
 - TWD to review and approve Budget for FY 2025-26. Only need approval for 1 year.
 - Staff to revise Voluntary Contribution policy from general policy to pre-payment agreement.
- Public Comment: Kamie Loeser provided comments regarding the County's collection process (3 distributions: 2 main distributions in December and April and a small distribution in June).
- Board Action:
 - Approved 2025-26 Budget and \$6.45 per acre assessment. Andrew Mendonca motion, Todd Turley second. Vote: 7-0 approved.
 - Direction provided to Tovey and Joe to work with Butte County to fill out Auditor packet and return in April or May with more details.

ITEM 2a - Minutes

Item 3ai - LAFCO Compliance

- Tovey used "[TWD Compliance Checklist](#)" to walk Board through status of compliance on various items from the LAFCO Conditions of Approval.
 - Regarding Condition 9 - Tovey will meet with Rich and return in April 2026 with a draft procedure for the board's approval addressing the following:
 - When (2026 or 2028) subsequent elections will be held
 - Who will be on the ballot (all or some)
 - How terms will be staggered (2 and 4 year for the initial election).
 - Regarding Condition 5, Tovey indicated that TWD has set its appropriations limit, by formally adopting its 2025-26 FY budget (which happened under Item 2d). This will be communicated to LAFCo by March 30, 2025 and references to this will be included in the Municipal Service Review (Condition 6b)
 - Regarding Condition 6b, Tovey indicated that LAFCo is working on a Municipal Service Review for TWD. Tovey is currently reviewing and expects to bring this document to the board at the April 2025 hearing for review.
 - Regarding Condition 11 - staff expects to satisfy this condition for 2025 as part of the new MSR that is being developed. In 2026 and subsequent years, TWD will simply adopt a resolution each year in January through March to address this condition.
 - The rest of the conditions can be classified as:
 - No Further Action is necessary
 - Satisfied, and no further action is necessary
 - Ongoing limitation and/or requirement of the district, but no near-term action is necessary.
- Board provided comment:
 - Todd - let's try to get everyone on the first ballot if possible, and stagger terms.
- Public Comment
 - Susan Schrader- can I get a copy of the summary?
 - Yes - Tovey put the summary on the website
 - Blake Ellis questioned why TWD didn't accept more restrictive conditions during the formation process surrounding the sale and export of water. Board members and staff provided some feedback, and Tovey offered to follow up outside of the public hearing to discuss in more detail.

Item 3aii - Update on Vina GSA Surface Supply & Recharge efforts - info only

- Staff provided a quick overview of the Vina SGM Grant, and projects being funded under the grant.
- Staff used excerpts of a recent PPT by Jenny Scheer to explain what surface supply, in-lieu projects and concepts are currently being considered.
- Staff used an online map software program to explain what recharge projects and concepts are currently being considered.
- The board and public asked several clarifying questions.
- Staff has uploaded the Surface Supply Discussion PPT to the website for reference

Item 3aiii - Update on Vina GSA Demand Reduction Strategies efforts

- Staff provided an update on the Demand Reduction program, including the change in direction based on DWR's input to the Vina GSA that it could not use approximately \$1.3 million of implementation grant funds for direct incentives to farmers to keep orchards out of production for 1-2 additional years.

ITEM 2a - Minutes

- Staff distributed the Vina GSA Pilot Programs for Water Demand Reduction (DRS Handout) handout and explained the revised programs to the Board.
- Staff uploaded the DRS Handout to the website.
- Public comment:
 - How much water do you think can be reduced? Staff explained:
 - Extend Orchard Replacement: 4,000 to 8,000 AF, if permanent implementation.
 - Precision Irrigation: Unknown at this point. The goal is to reduce non-beneficial consumptive use (like evaporation and weed transpiration) without affecting crop yields. There are opportunities to become more efficient through technology, which may or may-not actually reduce consumptive use. In any case, gains in this category are likely not on the scale of EOR and will require more effort to achieve.

Item 2d - Office/Meeting Space

- Rich provided a quick overview of a meeting between Rich McGowan, Steve Koehnen, Bill Chance, and Tovey Giezentanner and Butte Farm Bureau Board Members regarding the office space at the Farm Bureau office.
- Tovey shared pictures of the BCAG space. For special districts like TWD, the space costs \$165/use to rent.
- Given the approved 2025-26 Budget and Finance Plan, we're not planning to begin renting office space until July 1, 2025.
- Board asked for Bill and team to continue to looking for office space (and potential meeting space, if BCAG doesn't work for any reason).

Item 3b - Board Member Announcements, Reports or Requests for Future Agenda Topics.

- Reminder - we may have a new Board Meeting site for April. Stay tuned.

Item 4 – Public Comment

- None

Board Meeting Adjourned at 10:40 a.m.

ITEM 2b - Finances

ITEM 2 b Financial Issues

February 2024 through February 2025			
EARLY TWD EXPENSE SUMMARY	Approved Budget	Billed to Date	Remaining
EXPENSE			
District Counsel	\$ 50,000.00	\$ 36,914.50	\$ 13,085.50
District Staff	\$ 35,000.00	\$ 35,000.00	\$ -
Prop 218			
P&P Engineer	\$ 50,000.00	\$ 44,199.07	\$ 5,800.93
MKE Elections			
Contingency			
Website	\$ 15,000.00	\$ 4,700.00	\$ 10,300.00
LAFCO Deposit for Condition 6(b) MSR			
TOTALS	\$ 150,000	\$ 120,813.57	\$ 29,186.43

March 2025 through June 2025							
MAR 2025 TO JUNE 2025 TWD EXPENSE SUMMARY	Approved Budget	For Approval 4/16	For Approval 5/21	For Approval 6/18	For Approval 7/16	Billed to Date	Remaining
EXPENSE							
District Counsel	\$ 14,000.00	\$ 2,646.00				\$ 2,646.00	\$ 11,354.00
District Staff	\$ 14,000.00	\$ 3,500.00				\$ 3,500.00	\$ 10,500.00
Office							
2025-26 Insurance	\$ 6,000.00	\$ -				\$ -	\$ 6,000.00
Bookkeeping / Accounting	\$ 6,000.00	\$ -				\$ -	\$ 6,000.00
Contingency							
Assessment Collection	\$ 3,000.00	\$ -					\$ 3,000.00
	\$ 43,000.00	\$ 6,146.00	\$ -	\$ -	\$ -	\$ 6,146.00	\$ 36,854.00

ITEM 2b - Finances

Klein · DeNatale · Goldner
ATTORNEYS AT LAW

10000 STOCKDALE HWY, SUITE 200
BAKERSFIELD, CA 93311
(661) 395-1000
FAX (661) 326-0418
E-MAIL accounting@kleinlaw.com

March 31, 2025

TUSCAN WATER DISTRICT
*****E-MAIL INVOICES*****

Invoice No. 1243230
Client No. 24618
Matter No. 001
Billing Attorney: JDH

INVOICE SUMMARY

For Professional Services Rendered for the Period Ending: March 19, 2025.

RE: TUSCAN WATER DISTRICT
GENERAL BUSINESS

Professional Services	\$ 2,646.00
Costs Advanced	<u>\$.00</u>
TOTAL THIS INVOICE	\$ 2,646.00

ITEM 2b - Finances

KLEIN DENATALE GOLDNER

Invoice No. 1243230

March 31, 2025

PROFESSIONAL SERVICES

Date	Init	Description	Hours	Amount
3/07/25	JDH	TELEPHONE CONFERENCE WITH T. GIEZENTANNER REGARDING ASSESSMENT ISSUE.	.20	79.00
3/10/25	AND	RESEARCHED RESTRICTIONS ON USE OF PROP. 218 FUNDS; DRAFTED E-MAIL ANALYSIS REGARDING SAME; E-MAILED J. HUGHES REGARDING SAME.	1.50	450.00
3/16/25	AND	RESEARCHED RESTRICTIONS ON USE OF PROP. 218 FUNDS; DRAFTED E-MAIL ANALYSIS REGARDING SAME; E-MAILED J. HUGHES REGARDING SAME.	1.00	300.00
3/17/25	JDH	RESEARCHED RE-ALLOCATION OF BUDGET CATEGORIES; TELEPHONE CONFERENCE WITH T. GIEZENTANNER REGARDING SAME.	1.50	592.50
3/18/25	JDH	CONFERENCE WITH R. MCGOWAN AND T. GIEZENTANNER REGARDING BOARD MEETING.	.90	355.50
3/18/25	JDH	TELEPHONE CONFERENCE WITH T. TURLEY REGARDING BUDGET ISSUES.	.40	158.00
3/19/25	JDH	ATTENDED MARCH REGULAR BOARD MEETING.	1.80	711.00

TOTAL PROFESSIONAL SERVICES \$ 2,646.00

SUMMARY OF PROFESSIONAL SERVICES

Name	Init	Rate	Hours	Total
DOMINGUEZ, ALEX	AND	300.00	2.50	750.00
HUGHES, JOSEPH	JDH	395.00	4.80	1,896.00
Total			7.30	\$ 2,646.00

TOTAL THIS INVOICE \$ 2,646.00

ITEM 2b - Finances
Klein · DeNatale · Goldner
ATTORNEYS AT LAW

10000 STOCKDALE HWY, SUITE 200
BAKERSFIELD, CA 93311

(661) 395-1000
FAX (661) 326-0418
E-MAIL accounting@kleinlaw.com

March 31, 2025

TUSCAN WATER DISTRICT
*****E-MAIL INVOICES*****

Invoice No. 1243230
Client No. 24618
Matter No. 001
Billing Attorney: JDH

REMITTANCE

RE: TUSCAN WATER DISTRICT
GENERAL BUSINESS

BALANCE DUE THIS INVOICE

\$ 2,646.00

All checks should be made payable to:
(Please return this advice with payment.)

Klein DeNatale Goldner
10000 Stockdale Hwy, Suite 200
Bakersfield, CA 93311

For payment by wire in USD:
(Please reference:
Client-Matter No. 24618-001,
Invoice No. 1243230)

J.P. Morgan Chase
Account No. 825707620
ABA No. 322271627

To pay by credit card, click here --->: [Pay Now](#) or call Accounting at (661) 395-1000.

DUE UPON RECEIPT

FEDERAL I.D. No. 95-2298220

Thank you! Your business is greatly appreciated.

ITEM 2b - Finances

INVOICE

Giezentanner & Associates
698 East 5th Street
Chico, California 95928
United States

BILL TO
Tuscan Water District
30 Independence Circle
Chico, California 95973
United States

Invoice Number: 20201284

Invoice Date: April 16, 2025

Payment Due: May 16, 2025

Amount Due (USD): \$3,500.00

Items	Quantity	Price	Amount
Service Period ending March 31 - For District staff support services as follows: - LAFCO Conditions of Approval compliance - Logistical and financial issues - Board meeting prep and follow up - Meetings and communication with board members & Ad Hoc committees	1	\$3,500.00	\$3,500.00

Total: \$3,500.00

Amount Due (USD): \$3,500.00

ITEM 2c - 2025-26 Financial Matters

Tuscan Water District Staff Report

Agenda Item: c. Update on 2025-26 Financial Matters

Meeting Date: Wednesday, April 16, 2025

Prepared by: Staff

Summary

Staff, with input from legal counsel and the Ad Hoc Finance Committee, is presenting three items for the Board's consideration and action:

1. Voluntary Pre-Payment Agreement for the 2025-26 Special Benefit Assessment
2. Resolution 25-01, Certifying the Validity of the Legal Process Used to Place Direct Assessments on the Secured Tax Roll
3. Disbandment of the Ad Hoc Finance Committee

Background and Discussion

1. Voluntary Pre-Payment Agreement

Staff has prepared a voluntary pre-payment agreement for landowners within the District to pre-pay their special benefit assessment, set at \$6.45 per acre for the fiscal year 2025-26. This voluntary pre-payment ensures continued funding for administrative and operational activities between July and December 2025, prior to the assessment's collection via the County tax roll. The Finance Ad Hoc Committee reviewed, and legal counsel provided input on, the agreement. The attached agreement (including attachments A & B) clarifies the payment procedures, emphasizes record-keeping transparency, and explicitly notes that pre-payments are non-refundable in circumstances such as District dissolution, inactivity, or cessation due to legal or regulatory actions.

Recommendation: Review, and if appropriate, approve the Voluntary Pre-Payment Agreement as presented or revised.

2. Resolution 25-01

Staff and legal counsel recommend approval of Resolution 25-01, certifying to Butte County that Tuscan Water District has adhered to all required legal procedures under Proposition 218 in placing the special assessments on the secured tax roll for 2025-26. The resolution affirms that the assessments are based solely on acreage and not property valuation. It further stipulates that the District accepts full liability and responsibility, holding Butte County

ITEM 2c - 2025-26 Financial Matters

harmless against any legal claims or requests for refunds related to these assessments. Additionally, the resolution authorizes the General Manager to execute and submit necessary documentation to the Butte County Auditor to finalize the assessments.

To ensure clarity and compliance with Auditor requirements, the following documents provided by the Butte County Auditor-Controller's Office have been included for Board review:

- Governing Authorization Certification Form
- Proposition 218 Compliance Certification & Hold Harmless Statement
- Property Tax Data Form
- Direct Assessment Format and Layout
- Annual Direct Assessment Agreement
- Direct Assessment Correction Form
- Request for New Tax Code Form

Recommendation: Review, and if appropriate, approve Resolution 25-01 as presented or revised, including acknowledgment of the Auditor-required documentation.

3. Disband Ad Hoc Finance Committee

Staff and legal counsel recommend disbanding the Ad Hoc Finance Committee, as it has fulfilled its intended purpose of reviewing and recommending key financial matters, including assessment procedures and pre-payment agreements. Ongoing financial oversight will continue under regular District governance processes.

Recommendation: Approve the disbandment of the Ad Hoc Finance Committee.

ITEM 2c - 2025-26 Financial Matters

Tuscan Water District

Voluntary Pre-Payment of 2025-26 Special Benefit Assessment

Purpose:

The Board of Directors (Board) of the Tuscan Water District (District) allows landowners subject to District assessments to voluntarily pre-pay the special benefit assessment for fiscal year 2025-26. The assessment, recently approved by District landowners through a Proposition 218 election, was set by the Board at its March 19, 2025, meeting at \$6.45 per acre for the 2025-26 fiscal year.

There is no obligation to pre-pay this year's assessment. Voluntary pre-payments will fund the administration and management activities of the District from July 2025 through December 2025, ensuring uninterrupted operations, while the District works with the County to collect the assessment later this year as part of the County tax roll payable in December 2025 and April 2026.

Payment Details:

- The special benefit assessment rate for fiscal year 2025-26 has been established at **\$6.45 per acre**.
- Landowners may voluntarily pre-pay this assessment at any time **before July 1, 2025**. The pre-payment must cover the full amount owed for each APN at the established rate; partial payments for individual APNs will not be accepted.
- Pre-paying this assessment will result in a credit so that **no payments** will be due for the pre-paid APNs in December 2025 or April 2026 with the County tax roll.
- Landowners interested in participating in this pre-payment program should contact the District (info@tuscanwaterdistrict.org) for any needed help completing **Attachment A**. This attachment captures necessary details include acreage, total assessment amount, and APNs, ensuring accurate processing of the landowner's pre-payment.

Transparency and Recordkeeping:

- Upon receiving the pre-payment, the District will issue a confirmation receipt (**Attachment B**).
- The District will maintain detailed records of all pre-payments, accessible upon request by District landowners.
- **Pre-payments are non-refundable**. In the event the District dissolves, becomes inactive, or ceases operations due to litigation, regulatory actions, or any other circumstance, neither the District nor its Board of Directors will have any obligation or liability to refund or repay any portion of the pre-payment to landowners.

ITEM 2c - 2025-26 Financial Matters

Attachment B

Confirmation of Receipt

On this ____ day of _____, 2025, _____ (Landowner) voluntarily pre-paid to Tuscan Water District (District) the 2025-26 Special Benefit Assessment at the established rate of \$6.45 per acre for lands within the TWD district boundaries and as more fully described in Attachment A.

Total Pre-Payment Amount:

\$ _____ (calculated as \$6.45 per acre x _____ acres owned;
See Attachment A for detail).

This pre-payment will be credited against the Landowner's obligation for the 2025-26 Special Benefit Assessment, and no payments will be due for the pre-paid APNs in December 2025 or April 2026 as part of the County tax roll.

Pre-payments are non-refundable. In the event the District dissolves, becomes inactive, or ceases operations due to litigation, regulatory actions, or any other circumstance, neither the District nor its Board of Directors will have any obligation or liability to refund or repay any portion of the pre-payment to landowners.

TUSCAN WATER DISTRICT

LANDOWNER

Signature

Signature

Name

Name

Date

Date

ITEM 2c - 2025-26 Financial Matters



RESOLUTION NO. 25-01

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE TUSCAN WATER DISTRICT CERTIFYING TO THE COUNTY OF BUTTE THE VALIDITY OF THE LEGAL PROCESS USED TO PLACE DIRECT ASSESSMENTS (SPECIAL ASSESSMENTS) ON THE SECURED TAX ROLL

WHEREAS, the notices and election for special assessment fees for the purpose of funding initial administrative, personnel, legal, technical, and advocacy expenses, as well as establishing reserve funds, to be included on the regular County property tax bill for property owners of the Tuscan Water District (TWD) was completed pursuant to Proposition 218 on January 15, 2025; and

WHEREAS, the District is placing the special assessment on the Butte County secured property tax roll for collection; and the assessment will be as follows:

\$6.45 per acre for the 2025-26 fiscal year

WHEREAS, TWD has complied with all laws pertaining to the levy of the special Assessment, including Proposition 218, authorizing maximum assessment rates as provided therein; and

WHEREAS, the assessment is being levied without regard to property valuation of the properties involved, but instead based on acreage within the district; and

WHEREAS, the Tuscan Water District agrees that it shall be solely liable and responsible, and will defend and hold the County of Butte harmless from any liability as a result of claims or claims for refunds and related interest due filed by taxpayers against any assessments placed on the roll for the District by the County; and

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Tuscan Water District, that the submitted list, which includes parcel numbers and corresponding assessment amounts, is hereby certified as accurate. Furthermore, the General Manager is authorized to execute all necessary documents, including the documents listed below, and forward them to the Butte County Auditor, ensuring that the assessments are property included on the secured tax roll for collection on behalf of the District.

1. Proposition 218 Compliance Certification and Hold Harmless Statement
2. Property Tax Data Bill Form
3. Authority to Approve Direct Assessment Charges
4. Parcel Listing

ITEM 2c - 2025-26 Financial Matters

The foregoing resolution was duly passed and adopted by the Board of Directors of the Tuscan Water District at a regular meeting held on _____, by the following vote:

AYES:

NOES:

ABSENT:

NOT VOTING:

Rich McGowan, President
Tuscan Water District Board of Directors

ATTEST:

By: _____
Rayme Antonowich, Secretary, Tuscan Water District



Butte County, Auditor-Controller, Property Tax Division

Direct Charge Levy Process

Governing Authorization Certification Form

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

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Under State law, Agencies 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 the direct charge's authorization to exist. This authorization is without regard to what types of agencies may execute the direct charge or the manner of collection.
- **CONDITION #2:** The agency is empowered to execute the direct charge. Various State Laws authorize specific types of agencies to use certain types of direct charges. Not all agencies are authorized to use every type of direct charge (see Proposition 62).
- **CONDITION #3:** The direct charge is authorized to appear on the tax roll. Typically, the authorization for an agency to make use of the tax roll is explicitly provided for in the applicable State Code. The agency'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 Agency 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)))

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1. Review the Background and Instructions information on this page.
2. Locate the page with the agency's direct charge "**type**" on the attached form. This form includes various direct charge types potentially eligible for levy by agencies in Butte 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 agency's direct charge type.
4. For those agencies with multiple direct charge types (e.g. a Voter Approved Special Tax or 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 agency 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. If completing the form presents an ADA situation, contact the Auditor-Controller, Property Tax Division for an alternate format.
6. Retain a copy for your records.
7. Submit the completed form (one page per direct charge code number) to the Auditor-Controller, Property Tax Division by **August 10 (Gov§26911)**, along with the other required forms. Submission may be made via mail, fax, or email. (Email is preferred)

ITEM 2c - 2025-26 Financial Matters

To place levies on the tax roll, please identify the agency'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 code number.

ATTACHMENT #1

Agency Name

Date

Direct Charge Code # (1 per page)

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)	Agency submits documents authorizing execution of the enabling legislation	Documents already on file with Auditor?	Documents on file are current & accurate?	Authorization to appear on the tax roll?	Agency submits documents authorizing Auditor to place on tax roll	Documents already on file with Auditor?	Documents on file are current & active?
Special Taxes	Voter Approved Special Tax GOV§50075 et seq.	<input type="checkbox"/> Community College GOV§50079.1 <input type="checkbox"/> Community Services Districts GOV§61121 <input type="checkbox"/> County GOV§23027 <input type="checkbox"/> County Local Health Departments H&S§101350 <input type="checkbox"/> County Service Areas GOV§25215.2 <input type="checkbox"/> County Veterans Institutions MVC§1121 <input type="checkbox"/> County/City Veterans Buildings/etc. MVC§1262 <input type="checkbox"/> County Water Districts WAT§31653 <input type="checkbox"/> Fire Protection Districts H&S§13911 <input type="checkbox"/> Hospital Districts GOV§53730.01 <input type="checkbox"/> Irrigation Districts WAT§22078.5 <input type="checkbox"/> Memorial Districts MVC§1192.5 <input type="checkbox"/> Mosquito Abatement & Vector Control Districts H&SC2081 <input type="checkbox"/> Municipal Utility Districts PUC§12891.5 <input type="checkbox"/> Municipal Water Districts WAT§72090.5 <input type="checkbox"/> Pest Abatement Districts H&S§2871.8 <input type="checkbox"/> Police Protection Districts H&S§20110 <input type="checkbox"/> Public Cemetery Districts HSC§9081(a) <input type="checkbox"/> Public Library GOV§53717 <input type="checkbox"/> Public Utility Districts PUC§16641.5 <input type="checkbox"/> Public Works Sidewalks GOV§40471 <input type="checkbox"/> Recreation & Park Districts PRC§5789.1 <input type="checkbox"/> Regional Park/Park & Open Space/Open Space Districts PRC§5566 <input type="checkbox"/> Resource Conservation District PRC§9513 <input type="checkbox"/> Other, please contact Auditor's Office	Copy of sample ballot showing wording submitted to voters AND Copy of certified election results declaring ballot measure passed	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No	GOV§50077(b)	Attested copy of resolution or ordinance	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No

ITEM 2c - 2025-26 Financial Matters

To place levies on the tax roll, please identify the agency'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 code number.

ATTACHMENT #1

Agency Name

Date

Direct Charge Code # (1 per page)

Print Name of Authorized Person Certifying this Form

Title of Authorized Person Certifying this Form

Signature of Authorized Person Certifying this Form

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Special Taxes	Fire Protection & Prevention Special Tax GOV\$53978	<input type="checkbox"/> Fire Protection Districts H&SS13913 <input type="checkbox"/> Police Protection Districts H&SS20110 <input type="checkbox"/> Other, please contact Auditor's Office	Copy of sample ballot showing wording submitted to voters AND Copy of certified election results (certified by Elections department) declaring ballot measure passed	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No	GOV\$53978(d)	Attested copy of resolution or ordinance	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No
	Police Protection Services Special Tax GOV\$53978	<input type="checkbox"/> Fire Protection Districts H&SS13913 <input type="checkbox"/> Police Protection Districts H&SS20110 <input type="checkbox"/> Other, please contact Auditor's Office	Copy of sample ballot showing wording submitted to voters AND Copy of certified election results (certified by Elections department) declaring ballot measure passed	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No	GOV\$53978(d)	Attested copy of resolution or ordinance	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No
	Qualified Special Tax GOV\$50079 et seq.	<input type="checkbox"/> K-12 Schools GOV\$50079 et seq. <input type="checkbox"/> Other, please contact Auditor's Office	Copy of sample ballot showing wording submitted to voters AND Copy of certified election results (certified by Elections department) declaring ballot measure passed	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No	GOV\$50077(b)	Attested copy of resolution or ordinance	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No

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Special Taxes	Mello-Roos Community Facilities District Act Special Tax GOV§53311 et seq.	<input type="checkbox"/> Community Services Districts GOV§61121 <input type="checkbox"/> County, City, and Other Agencies GOV§53311 et seq. (see §§53312.5, 53315, 53316, and 53317) <input type="checkbox"/> County/City Community Rehabilitation District Law GOV§53382 <input type="checkbox"/> Fire Protection Districts H&S§13912 <input type="checkbox"/> Integrated Financing District GOV§53179 <input type="checkbox"/> Joint Powers Authority GOV§6546(t) <input type="checkbox"/> Mosquito Abatement and Vector Control Districts H&S§2081 <input type="checkbox"/> Police Protection Districts H&S§20110 <input type="checkbox"/> Public Cemetery Districts HSC§9081(b) <input type="checkbox"/> Public Utilities Code PUC§125709 <input type="checkbox"/> Recreation & Park Districts PRC§5789.1 <input type="checkbox"/> State School Building Lease-Purchase Law of 1976 EC§17000 et seq. <input type="checkbox"/> Other, please contact Auditor's Office	Attested copy of resolution or ordinance creating the CFD special tax AND <input type="checkbox"/> IF approved by 2/3 of registered voters: <input type="checkbox"/> Copy of sample ballot showing wording submitted to voters, plus <input type="checkbox"/> Copy of certified election results declaring ballot measure passed.	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No	GOV§53340(e)	Attested copy of resolution or ordinance	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No
	None of the above	Please contact Auditor's Office	Please contact Auditor's Office	Please contact Auditor's Office	Please contact Auditor's Office	Please contact Auditor's Office	Please contact Auditor's Office	Please contact Auditor's Office	Please contact Auditor's Office

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Assessments	Improvement Bond Act of 1915 Assessment SHC§8500 et seq. and SHC§10000 et seq.	<input type="checkbox"/> California Water Districts WAT§36455.1 <input type="checkbox"/> City Multifamily Improvement District SHC§36737 <input type="checkbox"/> Community Services Districts GOV§61122 & GOV§61129 <input type="checkbox"/> County/City Community Rehabilitation District Law GOV§53382 <input type="checkbox"/> County Disposal Facilities GOV§25825.5 <input type="checkbox"/> County Drainage Districts WAT§56100 <input type="checkbox"/> County and Regional Transportation Commissions PUC§132370.2 <input type="checkbox"/> County Sanitation Districts H&S§4771 <input type="checkbox"/> County Service Areas GOV§25215.3 & GOV§25216.3 <input type="checkbox"/> County Water Districts WAT§31503 <input type="checkbox"/> Irrigation District WAT§22975 <input type="checkbox"/> Fire Protection Districts H&S§13915 <input type="checkbox"/> Integrated Financing District GOV§53179 <input type="checkbox"/> Municipal Water Districts WAT§71820 <input type="checkbox"/> Harbor Improvement Districts HNC§5904 <input type="checkbox"/> Joint Powers Authority GOV§6546(t) <input type="checkbox"/> Landscaping & Lighting Act of 1972 SHC§22662.5 <input type="checkbox"/> Mosquito Abatement and Vector Control Districts H&S§2083 <input type="checkbox"/> Public Utility District PUC§17010 <input type="checkbox"/> Recreation & Park Districts PRC§5789.3 <input type="checkbox"/> Regional Park/Park & Open Space/Open Space Districts PRC§5539.5 <input type="checkbox"/> Resort Improvement District PRC§13150 <input type="checkbox"/> River Port Districts HNC§6944 <input type="checkbox"/> Water Conservations Districts WAT§74900 <input type="checkbox"/> Sanitary Districts H&S§6541 <input type="checkbox"/> Small Craft Harbor Districts HNC§7266 <input type="checkbox"/> Transit Development Boards PUC§120670 <input type="checkbox"/> Other, please contact Auditor's Office	Attested copy of resolution or ordinance creating assessment	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No	SHC§8680 et seq.	Attested copy of resolution or ordinance	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No

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Assessments	Landscaping and Lighting Act of 1972 Benefit Assessment SHC§22500 et seq.	<input type="checkbox"/> Community Services Districts GOV§61122 & GOV§61129 <input type="checkbox"/> County Service Areas GOV§25215.3 & GOV§25216.3 <input type="checkbox"/> Integrated Financing District GOV§53179 <input type="checkbox"/> Mosquito Abatement and Vector Control Districts H&S§2083 <input type="checkbox"/> Recreation & Park Districts PRC§5789.3 <input type="checkbox"/> Regional Park, Park & Open-Space, & Open-Space Districts PRC§5539.3 & PRC§5539.10 <input type="checkbox"/> Other, please contact Auditor's Office	Attested copy of resolution or ordinance creating assessment	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No	SHC§22645 et seq.	Attested copy of resolution or ordinance	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No
	Benefit Assessment Act of 1982 Assessment GOV§54703 et seq.	<input type="checkbox"/> Community Services Districts GOV§61122 & GOV§61129 <input type="checkbox"/> County Service Areas GOV§25215.3 & GOV§25216.3 <input type="checkbox"/> Integrated Financing District GOV§53179 <input type="checkbox"/> Mosquito Abatement and Vector Control Districts H&S§2083 <input type="checkbox"/> Port Districts HNC§6365 <input type="checkbox"/> Recreation & Park Districts PRC§5789.3 <input type="checkbox"/> Other, please contact Auditor's Office	Attested copy of resolution or ordinance creating assessment	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No	GOV§54718	Attested copy of resolution or ordinance	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No
	Fire suppression assessments GOV§50078 et seq.	<input type="checkbox"/> Community Services Districts GOV§61122 & GOV§61129 <input type="checkbox"/> County Service Areas GOV§25215.3 & GOV§25216.3 <input type="checkbox"/> Fire Protection Districts H&S§13914 <input type="checkbox"/> Mosquito Abatement and Vector Control Districts H&S§2083 <input type="checkbox"/> Recreation & Park Districts PRC§5789.3 <input type="checkbox"/> Other, please contact Auditor's Office	Attested copy of resolution or ordinance creating assessment	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No	GOV§50078.16	Attested copy of resolution or ordinance	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No
	CSD Improvement District Assessment GOV§61140 & §61003(c) (Formerly GOV§61710 Grandfathered)	<input type="checkbox"/> Other, please contact Auditor's Office	Attested copy of resolution or ordinance creating assessment	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No	GOV§61124(b) et seq. (formerly GOV§61765.16)	Attested copy of resolution or ordinance	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No

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Assessments	Improvement Bond Act of 1911 Assessment for Maintenance of Sidewalks SHC§5600 et seq.	<input type="checkbox"/> counties, cities, cities and counties and all corporations organized and existing for municipal purposes, together with resort districts organized and existing under the Resort Improvement District Law (Division 11 (commencing with Section 13000) of the Public Resources Code), and any special district organized for the purpose of aiding in the development or improvement of navigation or commerce to, or within, the district. SHC§5005 <input type="checkbox"/> Other, please contact Auditor's Office	Attested copy of resolution or ordinance creating assessment	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No	SHC§5628-5629	Attested copy of resolution or ordinance	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No
	Improvement Bond Act of 1911 Assessment Construction of Sidewalks and Curbs SHC§5870 et seq.	<input type="checkbox"/> counties, cities, cities and counties and all corporations organized and existing for municipal purposes, together with resort districts organized and existing under the Resort Improvement District Law (Division 11 (commencing with Section 13000) of the Public Resources Code), and any special district organized for the purpose of aiding in the development or improvement of navigation or commerce to, or within, the district. SHC§5005 <input type="checkbox"/> Other, please contact Auditor's Office	Attested copy of resolution or ordinance creating assessment	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No	SHC§5893-5894	Attested copy of resolution or ordinance	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No
	Improvement Bond Act of 1911 Assessment for Maintenance Districts SHC§5820-5856.	<input type="checkbox"/> counties, cities, cities and counties and all corporations organized and existing for municipal purposes, together with resort districts organized and existing under the Resort Improvement District Law (Division 11 (commencing with Section 13000) of the Public Resources Code), and any special district organized for the purpose of aiding in the development or improvement of navigation or commerce to, or within, the district. SHC§5005 <input type="checkbox"/> Other, please contact Auditor's Office	Attested copy of resolution or ordinance creating assessment	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No	SHC§5821	Attested copy of resolution or ordinance	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No
	Tree Planting Act of 1931 Assessment GOV§2000 et seq.	<input type="checkbox"/> City SHC§22140 <input type="checkbox"/> Other, please contact Auditor's Office	Attested copy of resolution or ordinance creating assessment	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No	SHC§22140	Attested copy of resolution or ordinance	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No

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	Revenue Bond Law of 1941 - Storm Water & Drainage Charges GOV\$54346.4	<input type="checkbox"/> City, county, city & county, municipal or public corporation or district which is authorized to acquire, construct, own, or operate any enterprise as defined in §54309 GOV\$54307 <input type="checkbox"/> Agency create pursuant to GOV\$6500-54307 <input type="checkbox"/> Other, please contact Auditor's Office	Attested copy of resolution or ordinance creating assessment	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No	GOV\$54346.4	Attested copy of resolution or ordinance	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No
Assessments	Vehicle Parking District Law of 1943 Assessment SHC\$31500	<input type="checkbox"/> City S&H §31503 <input type="checkbox"/> County S&H §31503 <input type="checkbox"/> Integrated Financing District GOV\$53179 <input type="checkbox"/> Other, please contact Auditor's Office	Attested copy of resolution or ordinance creating assessment	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No	SHC\$31820 et seq.	Attested copy of resolution or ordinance	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No
	Parking District Law of 1951 Assessment SHC\$35100	<input type="checkbox"/> City S&H §35102 <input type="checkbox"/> Integrated Financing District GOV\$53179 <input type="checkbox"/> Other, please contact Auditor's Office	Attested copy of resolution or ordinance creating assessment	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No	SHC\$35414 et seq.	Attested copy of resolution or ordinance	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No
	Property and Business Improvement District Law of 1994 Assessment SHC\$36600 et seq.	<input type="checkbox"/> City S&H §36620.5 <input type="checkbox"/> County S&H 36620.5 <input type="checkbox"/> Multifamily Improvement Districts S&H §36702 <input type="checkbox"/> Other, please contact Auditor's Office	Attested copy of resolution or ordinance creating assessment.	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No	SHC\$36631 et seq.	Attested copy of resolution or ordinance	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No
	Open Space Maintenance Act Assessment GOV\$50575 et seq.	<input type="checkbox"/> City GOV\$6950 & 50582 <input type="checkbox"/> County GOV\$6950 & 50582 <input type="checkbox"/> Other, please contact Auditor's Office	Attested copy of resolution or ordinance creating assessment	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No	GOV\$50610 et seq.	Attested copy of resolution or ordinance	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No
	Habitat Maintenance Assessment District Assessment GOV\$50060.5	<input type="checkbox"/> City GOV\$50060(d)&(e) <input type="checkbox"/> Counties GOV\$50060(d)&(e) <input type="checkbox"/> Other, please contact Auditor's Office	Attested copy of resolution or ordinance creating assessment	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No	GOV\$50067.5	Attested copy of resolution or ordinance	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No

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Assessments	Contractual Assessments SHC\$5898.10 et seq.	For Water Efficiency Improvements SHC\$5898.20(c)(3)(a): <input type="checkbox"/> County <input type="checkbox"/> City <input type="checkbox"/> Municipal Utility District <input type="checkbox"/> Community Services District <input type="checkbox"/> Sanitary District <input type="checkbox"/> Sanitation District <input type="checkbox"/> Water district OR For Installation of Distributed Generation Renewable Energy Sources or Energy Efficiency Improvements s&H5898.20(c)(3)(b): <input type="checkbox"/> County <input type="checkbox"/> City <input type="checkbox"/> Municipal Utility District <input type="checkbox"/> Irrigation District <input type="checkbox"/> Public Utility District OR For Public Improvements s&H5898.20(c)(3)(c): <input type="checkbox"/> City <input type="checkbox"/> Other, please contact Auditor's Office	Attested copy of resolution or ordinance creating assessment	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No	SHC\$5898.30	Attested copy of resolution or ordinance	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No
	None of the above	Please contact Auditor's Office	Please contact Auditor's Office	Please contact Auditor's Office	Please contact Auditor's Office	Please contact Auditor's Office	Please contact Auditor's Office	Please contact Auditor's Office	Please contact Auditor's Office

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Fees & Charges	Irrigation District Charges & Assessments WAT§20500 et seq. & 22280	<input type="checkbox"/> Irrigation Districts WAT§20513 <input type="checkbox"/> Improvement District in Irrigation Districts WAT§20514, 23672 & 23915 <input type="checkbox"/> Other, please contact Auditor's Office	Attested copy of resolution or ordinance creating the charge	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No	WAT§§26500 et seq. & 26600 et seq.	Attested copy of resolution or ordinance	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No
	Waste Disposal Sites & Services Fees GOV§§25830	<input type="checkbox"/> County GOV§25830 <input type="checkbox"/> Other, please contact Auditor's Office- (Onsite Septic Permit)	Attested copy of resolution or ordinance creating the charge	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No	GOV§25830	Attested copy of resolution or ordinance	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No
	CSD Rates or Other Charges for Services and Facilities GOV§61115(a)	<input type="checkbox"/> Community Services Districts GOV§61110(b). <input type="checkbox"/> Other, please contact Auditor's Office	Attested copy of resolution or ordinance creating the charge	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No	GOV§61115(b) et seq. (formerly GOV§61765.16)	Attested copy of resolution or ordinance	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No
	Local Health Department Enforcement, Fees, Reimbursements, & Taxes HSC§101325	<input type="checkbox"/> County HSC§10100 et seq. <input type="checkbox"/> Other, please contact Auditor's Office	Attested copy of resolution or ordinance creating the charge	No, it's attached	N/A	HSC§101335	Attested copy of resolution or ordinance	No, it's attached	N/A
	Drainage Districts Charges & Assessments WAT§56000 et seq.	<input type="checkbox"/> Drainage Districts WAT§56000 Thru 56130	Attested copy of resolution or ordinance creating the charge	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No	WAT§56111 WAT§56116	Attested copy of resolution or ordinance	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No
	Reclamation Districts Charges WAT§50000 - 53901	<input type="checkbox"/> Reclamation Districts WAT§50000 Thru 53901	Attested copy of resolution or ordinance creating the charge	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No	WAT§50904	Attested copy of resolution or ordinance	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No

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Fees & Charges	County Water District Standby Assessment WAT§31032.1	<input type="checkbox"/> County Water Districts WAT§31032.1 <input type="checkbox"/> Other, please contact Auditor's Office	Attested copy of resolution or ordinance creating the charge	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No	WAT§§31032.1, 31032.4, 31032.6	Attested copy of resolution or ordinance	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No
	Watermaster	<input type="checkbox"/> County Watermaster <input type="checkbox"/> Other	Attested copy of resolution, Court Order or ordinance creating the charge	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No	WAT 4275-4279	Attested copy of resolution, ordinance or Court Order	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No
	California Water District Charges and Standby fees WAT§35470 et seq., WC Appendix Ch 114 §114-160	<input type="checkbox"/> California Water Districts WAT§34013 <input type="checkbox"/> Other, please contact Auditor's Office	Attested copy of resolution or ordinance creating the charge	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No	WAT§§37203(a) and 37208	Attested copy of resolution or ordinance	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No
	City Water Standby or Availability Charge GOV§38743	<input type="checkbox"/> City GOV§38743 <input type="checkbox"/> Other, please contact Auditor's Office	Attested copy of resolution or ordinance creating the charge	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	N/A	GOV§38743	Attested copy of resolution or ordinance	No, it's attached	N/A
	Sustainable Groundwater Management Act (2014)	GSA Property Based Fee	Attested copy of resolution or ordinance creating the charge	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	N/A	WAT§§10730 thru 10731	Attested copy of resolution or ordinance	No, it's attached	N/A
	None of the above	Please contact Auditor's Office	Please contact Auditor's Office	Please contact Auditor's Office	Please contact Auditor's Office	Please contact Auditor's Office	Please contact Auditor's Office	Please contact Auditor's Office	Please contact Auditor's Office

ITEM 2c - 2025-26 Financial Matters

To place levies on the tax roll, please identify the agency'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 code number.

ATTACHMENT #1

<p align="center">Agency Name _____ Date _____ Direct Charge Code # (1 per page) _____</p> <p align="center">Print Name of Authorized Person Certifying this Form _____ Title of Authorized Person Certifying this Form _____ Signature of Authorized Person Certifying this Form _____</p>										
Category	DIRECT CHARGE TYPE	Enabling legislation (may include specific and additional requirements regarding who/what/when/how the levy is authorized)	Agency submits documents authorizing execution of the enabling legislation	Documents already on file with Auditor?	Documents on file are current & accurate?	Authorization to appear on the tax roll?	Agency submits documents authorizing Auditor to place on tax roll	Documents already on file with Auditor?	Documents on file are current & active?	
Delinquent Fees & Charges	Delinquent Refuse Collection Charges GOV§25828	<input type="checkbox"/> County GOV§25828 <input type="checkbox"/> county, city, city and county, district, regional agency as defined in PRC§40181, or other local government agency GOV§25828 <input type="checkbox"/> Other, please contact Auditor's Office	Copy of the <u>recorded</u> certified copy of the resolution of confirmation	No, it's attached	N/A	GOV§25828	Attested copy of resolution or ordinance	No, it's attached	N/A	
	Delinquent Waste Disposal Sites & Services Fees GOV§25831	<input type="checkbox"/> Counties GOV§25831 <input type="checkbox"/> county, city, city and county, district, regional agency as defined in PRC§40181, or other local government agency GOV§25828 <input type="checkbox"/> Other, please contact Auditor's Office	Copy of the <u>recorded</u> certified copy of the resolution of confirmation	No, it's attached	N/A	GOV§25831	Attested copy of resolution or ordinance	No, it's attached	N/A	
	Delinquent Sanitation & Sewerage Charges for Services H&S§5473 et seq.	<input type="checkbox"/> Counties, Cities and counties, cities, sanitary districts, county sanitation districts, county service areas, sewer maintenance districts, and other public corporations and districts authorized to acquire, construct, maintain and operate sanitary sewers and sewerage systems H&S§5470 <input type="checkbox"/> County Sanitation Districts H&S§4741.7 <input type="checkbox"/> County Service Areas GOV§25215.5 <input type="checkbox"/> Garbage Disposal Districts PRC§49031 <input type="checkbox"/> Other, please contact Auditor's Office	Attested copy of resolution or ordinance approving charges	No, it's attached	N/A	H&S§5473.4 – 5473.8	Attested copy of resolution or ordinance	No, it's attached	N/A	
	Delinquent Sanitation & Sewerage Connection Fees H&S§5474 et seq.	<input type="checkbox"/> Counties, Cities and counties, cities, sanitary districts, county sanitation districts, county service areas, sewer maintenance districts, and other public corporations and districts authorized to acquire, construct, maintain and operate sanitary sewers and sewerage systems H&S§5470 <input type="checkbox"/> County Sanitation Districts H&S§4741.7 <input type="checkbox"/> County Service Areas GOV§25215.5 <input type="checkbox"/> Garbage Disposal Districts PRC§49031 <input type="checkbox"/> Other, please contact Auditor's Office	Attested copy of resolution or ordinance approving charges	No, it's attached	N/A	H&S§5474.4 5474.8	Attested copy of resolution or ordinance	No, it's attached	N/A	

ITEM 2c - 2025-26 Financial Matters

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ATTACHMENT #1

Agency Name

Date

Direct Charge Code # (1 per page)

Print Name of Authorized Person Certifying this Form

Title of Authorized Person Certifying this Form

Signature of Authorized Person Certifying this Form

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Delinquent Fees & Charges	Public Utility District Delinquent Utility Works & Services PUC§16401 et seq.	<input type="checkbox"/> Public Utility Districts PUC§15503 <input type="checkbox"/> Other, please contact Auditor's Office	Attested copy of resolution or ordinance approving charges (unrecorded per §16470)	No, it's attached	N/A	PUC§§16469 – 16472 (§16472.1 is an alternate method not using the tax roll)	Attested copy of resolution or ordinance	No, it's attached	N/A
	Irrigation District Delinquent Water & Other Services WAT§25800 et seq.	<input type="checkbox"/> Irrigation Districts WAT§20513 <input type="checkbox"/> Improvement District in Irrigation Districts WAT§§20514, 23672 & 23915 <input type="checkbox"/> Other, please contact Auditor's Office	Copy of <u>recorded</u> resolution or ordinance approving charges	No, it's attached	N/A	WAT§§25806 & 22284	Attested copy of resolution or ordinance	No, it's attached	N/A
	Delinquent County Water District Standby Assessment WAT§31032	<input type="checkbox"/> County Water Districts WAT§31032 <input type="checkbox"/> Other, please contact Auditor's Office	Attested copy of resolution or ordinance approving charges	<input type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input type="checkbox"/> Yes <input type="checkbox"/> No	WAT§§31032.1, 31032.4, 31032.6	Attested copy of resolution or ordinance	No, it's attached	N/A
	Municipal Utility District Delinquent Fees, Tolls, etc. (valid only through 1/1/16) PUC§12811.1	<input type="checkbox"/> Municipal Utility Districts only through 1/1/16 PUC§12811.1(c) <input type="checkbox"/> Other, please contact Auditor's Office	Copy of <u>recorded</u> resolution approving charges	No, it's attached	N/A	PUC§12811.1(c)	Attested copy of resolution	No, it's attached	N/A
	County Waterworks District Delinquent Standby or Immediate Availability Charge WAT§55501.1	<input type="checkbox"/> County Waterworks Districts WAT§55500 <input type="checkbox"/> Other, please contact Auditor's Office	Copy of <u>recorded</u> certified copy of resolution or ordinance of confirmation	No, it's attached	N/A	WAT§55501.1	Attested copy of resolution or ordinance	No, it's attached	N/A

ITEM 2c - 2025-26 Financial Matters

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Delinquent Fees & Charges	California Water District Delinquent Water, Standby, & Other Services WAT§37200 et seq.	<input type="checkbox"/> California Water Districts WAT§34013 <input type="checkbox"/> Other, please contact Auditor's Office	Copy of <u>recorded</u> resolution approving charges	No, it's attached	N/A	WAT§§ 37203(b), 37207, & 37212	Attested copy of resolution or ordinance	No, it's attached	N/A
	None of the above	Please contact Auditor's Office	Please contact Auditor's Office	Please contact Auditor's Office	Please contact Auditor's Office	Please contact Auditor's Office	Please contact Auditor's Office	Please contact Auditor's Office	Please contact Auditor's Office

ITEM 2c - 2025-26 Financial Matters

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Agency Name		Date		Direct Charge Code # (1 per page)					
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)	Agency submits documents authorizing execution of the enabling legislation	Documents already on file with Auditor?	Documents on file are current & accurate?	Authorization to appear on the tax roll?	Agency submits documents authorizing Auditor to place on tax roll	Documents already on file with Auditor?	Documents on file are current & active?
Abatements	Hazardous Weeds & Rubbish Abatement HSC§14875 et seq. + 14910 et seq.	<input type="checkbox"/> Community Services Districts GOV§61100 <input type="checkbox"/> County H&S§14875 et seq. <input type="checkbox"/> County Water Districts WAT§31120 <input type="checkbox"/> Fire Protection Districts HSC§13802(c) & H&S§13879 <input type="checkbox"/> Municipal Water Districts WAT§71680 <input type="checkbox"/> Other, please contact Auditor's Office	Copy of <u>recorded</u> resolution of confirmation (note the special subordination rules in HSC§14922)	No, it's attached	N/A	HSC§§14912 - 14922	Attested copy of resolution or ordinance	No, it's attached	N/A
	Mosquito Abatement & Vector Control District Abatements HSC§2000 et seq.	<input type="checkbox"/> Mosquito Abatement and Vector Control Districts H&S§2000 et seq. <input type="checkbox"/> Other, please contact Auditor's Office	Copy of resolution or ordinance approving charges. OR Copy of <u>recorded</u> resolution or ordinance approving charges.	No, it's attached	N/A	HSC§2065	Attested copy of resolution or ordinance	No, it's attached	N/A
	Pest Abatement HSC§2800	<input type="checkbox"/> Pest Abatement District HSC§2800 et seq. <input type="checkbox"/> Other, please contact Auditor's Office	Copy of the <u>recorded</u> lien	No, it's attached	N/A	HSC§2865-2866	Attested copy of resolution or ordinance	No, it's attached	N/A
	Abatement of Abandoned Excavations GOV§50230	<input type="checkbox"/> Cities, County, or city/county GOV§50230 <input type="checkbox"/> Other, please contact Auditor's Office	Copy of the <u>recorded</u> resolution or ordinance approving charges	No, it's attached	N/A	GOV§50247	Attested copy of resolution or ordinance	No, it's attached	N/A
	Abatement of Defacement or Graffiti GOV§38772	<input type="checkbox"/> Cities, County, or city/county GOV§38773.2 <input type="checkbox"/> Other, please contact Auditor's Office	Copy of the <u>recorded</u> resolution or ordinance approving charges	No, it's attached	N/A	GOV§38773.5 or §38773.6	Attested copy of resolution or ordinance	No, it's attached	N/A
	Abatement of Public Nuisances GOV§54988(a)(1)(A) & 25845	<input type="checkbox"/> Cities GOV§54988(a)(1) <input type="checkbox"/> Counties GOV§54988(a)(1) & 25845 <input type="checkbox"/> Other, please contact Auditor's Office	Attested copy of 'proposed lien' (recording the lien causes a judgment lien rather than a tax lien)	No, it's attached	N/A	GOV §54988(a)(1) & GOV§25845	Attested copy of resolution or ordinance	No, it's attached	N/A

ITEM 2c - 2025-26 Financial Matters

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Abatement	Correction to Violation of Law, Regulation, or Local Ordinance that also violates CIV§1941.1 GOV§54988(a)(1)(B)	<input type="checkbox"/> Cities GOV§54988(a)(1) <input type="checkbox"/> Counties GOV§54988(a)(1) <input type="checkbox"/> Other, please contact Auditor's Office	Attested copy of 'proposed lien' (recording the lien causes a judgment lien rather than a tax lien)	No, it's attached	N/A	GOV §54988(a)(1)	Attested copy of resolution or ordinance	No, it's attached	N/A
	Zoning Ordinance Enforcement pursuant to GOV§65800 et seq. or Other Authority GOV§54988(a)(1)(C)	<input type="checkbox"/> Cities GOV§54988(a)(1) <input type="checkbox"/> Counties GOV§54988(a)(1) <input type="checkbox"/> Other, please contact Auditor's Office	Attested copy of 'proposed lien' (recording the lien causes a judgment lien rather than a tax lien)	No, it's attached	N/A	GOV §54988(a)(1)	Attested copy of resolution or ordinance	No, it's attached	N/A
	Inspection & Abatement of Violations of H&S§13100 et seq. GOV§54988(a)(1)(D)	<input type="checkbox"/> Cities GOV§54988(a)(1) <input type="checkbox"/> Counties GOV§54988(a)(1) <input type="checkbox"/> Other, please contact Auditor's Office	Attested copy of 'proposed lien' (recording the lien causes a judgment lien rather than a tax lien)	No, it's attached	N/A	GOV §54988(a)(1)	Attested copy of resolution or ordinance	No, it's attached	N/A
	Inspection & Abatement of Violations of State Housing Law GOV§54988(a)(1)(E)	<input type="checkbox"/> Cities GOV§54988(a)(1) <input type="checkbox"/> Counties GOV§54988(a)(1) <input type="checkbox"/> Other, please contact Auditor's Office	Attested copy of 'proposed lien' (recording the lien causes a judgment lien rather than a tax lien)	No, it's attached	N/A	GOV §54988(a)(1)	Attested copy of resolution or ordinance	No, it's attached	N/A
	Inspection & Abatement of Violations of California Building Standards Code GOV§54988(a)(1)(F)	<input type="checkbox"/> Cities GOV§54988(a)(1) <input type="checkbox"/> Counties GOV§54988(a)(1) <input type="checkbox"/> Other, please contact Auditor's Office	Attested copy of 'proposed lien' (recording the lien causes a judgment lien rather than a tax lien)	No, it's attached	N/A	GOV §54988(a)(1)	Attested copy of resolution or ordinance	No, it's attached	N/A

ITEM 2c - 2025-26 Financial Matters

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Abatements	Inspection & Abatement for Local Ordinances & Regulations of Items in GOV§54988(a) GOV§54988(a)(1)(G)	<input type="checkbox"/> Cities GOV§54988(a)(1) <input type="checkbox"/> Counties GOV§54988(a)(1) <input type="checkbox"/> Other, please contact Auditor's Office	Attested copy of 'proposed lien' (recording the lien causes a judgment lien rather than a tax lien)	No, it's attached	N/A	GOV §54988(a)(1)	Attested copy of resolution or ordinance	No, it's attached	N/A
	County Underground Utility Ordinance Assessment Abatement GOV§26230 & 38793	<input type="checkbox"/> Counties GOV§26230 <input type="checkbox"/> Cities GOV§38793 <input type="checkbox"/> Other, please contact Auditor's Office	Attested copy of the resolution or ordinance approving charges	No, it's attached	N/A	GOV§26230	Attested copy of resolution or ordinance	No, it's attached	N/A
	None of the above	Please contact Auditor's Office	Please contact Auditor's Office	Please contact Auditor's Office	Please contact Auditor's Office	Please contact Auditor's Office	Please contact Auditor's Office	Please contact Auditor's Office	Please contact Auditor's Office
Other	Other	Please contact Auditor's Office	Please contact Auditor's Office	Please contact Auditor's Office	Please contact Auditor's Office	Please contact Auditor's Office	Please contact Auditor's Office	Please contact Auditor's Office	Please contact Auditor's Office

ITEM 2c - 2025-26 Financial Matters

ATTACHMENT #2

PROPOSITION 218 OR COMPLIANCE CERTIFICATION AND HOLD HARMLESS STATEMENT 2025-2026

The Agency/District of _____ certifies the following:

I have read and am familiar with the requirements of Article XIIC and XIID of the State Constitution as revised by Proposition 218, including the articles cited below, and believe that all of the taxes, assessments, levies and fees accompanying the 2025-2026 submission to the County-Auditor for inclusion on the Secured Property Tax roll are in compliance with the law.

Article XIII C. Sec. 2 (c) *“Any general tax imposed, extended, or increased, without voter approval, by any local government on or after January 1, 1995, and prior to the effective date of this article, shall continue to be imposed only if approved by a majority vote of the voters voting in an election on the issue of the imposition, which election shall be held within two years of the effective date of this article and in compliance with subdivision (b).”*

Article XIII D. Sec. 5 *“...this article shall become effective the day after the election unless otherwise provided. Beginning July 1, 1997, all existing, new, or increased assessments shall comply with this article.”*

Article XIII E. Sec. 6 (d) *“Beginning July 1, 1997, all fees or charges shall comply with this section.”*

The Agency/District agrees that it shall be solely liable and responsible, and will defend and hold harmless the County of Butte, the Board of Supervisors, the Auditor-Controller, the Tax Collector, its officers and employees, from litigation over whether the requirements of Proposition 218 were met with respect to such levy (levies).

If any judgment is entered against any indemnified party as a result of not meeting the requirements of Proposition 218 for such special tax(es), fee(s) or assessment(s), the Agency/District agrees that County may offset the amount of any judgment paid by an indemnified party from any moneys collected by County on Agency/District’s behalf, including property taxes, special taxes, fees, or assessments. In addition, the Agency/District shall be solely liable and responsible and will defend and hold the County and the County Auditor harmless from any and all legal fees or other costs incurred related to such a claim.

By: _____

ASSESSMENT TITLE: _____ TAXCODE: _____

PLEASE ONLY CHECK ONE:

Is This a Compliance Certification _____ **OR** A Proposition 218 Certification _____?

ITEM 2c - 2025-26 Financial Matters

Attachment #4

2025-2026 Property Tax Data

Direct Charge Tax Code

Taxing Entity_____

Name of the Assessment_____

(this is what appears on the tax bills)

Type of Assessment_____

Phone Number_____

(this is what appears on the tax bills)

Taxing Entity Address_____

Contact Person/Consultant Contact_____

Consulting Agency_____

Contact Phone #_____ Contact Email_____

Did Assessment amount change from the prior year? If yes, what is the reason for the change (i.e. election included an allowance for annual increase, etc.) (Must have the election documentation and results on file with our office)

Authority to Approve Direct Assessment Changes or Removals

The following persons are authorized to approve changes to our Agency’s Direct Assessment. Refer to VI on the DA Instructions for Correction Fee and Procedures.

Print Name_____ Signature_____

Print Name_____ Signature_____

Print Name_____ Signature_____

Agency Authorized Signature_____

Printed Name_____

Title_____ Email_____

ITEM 2c - 2025-26 Financial Matters

ATTACHMENT #5

FORMAT AND LAYOUT PLEASE READ CAREFULLY.

DIRECT ASSESSMENT FORMAT

Direct Assessment charges must be submitted by E-mail to this office. Save the Data file in the recommended “EXCEL FORMAT”.

(Do not include Headings or Totals in the Data File).

The data can be emailed to dpotts@buttecounty.net or to our group email at AUD-PropertyTaxGroup@buttecounty.net.

When emailing, please list the Total of the Assessment and Parcel Count separately in your email.

Please include in your email the completed required documents.

A copy of your packet including your Excel data file should be retained in your office.

If you have any questions, please contact Deborah Potts at (530) 552-3611 or call the main property tax line at (530) 552-3601.

DIRECT ASSESSMENT LAYOUT

EXCEL IS THE PREFERED FORMAT.

Fields:

- Field 1. (APN) The Assessor’s Parcel Number – **Sorted in assessment order. Do not use dashes. Must be twelve digits. Leading & Ending zeros must be supplied** (ie 002045001000)
- Field 2. (Amount) The amount to be billed to the taxpayer. The amount **MUST BE DIVISIBLE BY TWO**, (for two installments). **No (\$) dollar signs** and use the decimal point on all amounts.
- Field 3. **(Tax Code) 5-digit tax code.**
- Field 4. (Desc) An **optional** field of ten digits is provided for your districts or agency’s use.
It will not appear on any reports from Butte County.

RECORD LAYOUT SAMPLE

TAB DELIMITED FORMAT:

APN	AMT	TAX CODE	DESC
-----	-----	-------------	------

012010012000 (TAB) 114.00 (TAB) 61500 (TAB) TEST TESTS
036460025000 (TAB) 1500.00 (TAB) 61500(TAB) TEST TESTS

APN# = MUST HAVE 12 CHARACTERS (Must have leading and ending zeros)
AMOUNT = 12 CHARACTERS MAX (No Dollar Signs)
TAX CODE = 5 CHARACTERS
OPTIONAL USE = 10 CHARACTERS

ITEM 2c - 2025-26 Financial Matters



Office of the Auditor-Controller

Graciela Gutierrez, Auditor-Controller
Arlene Trafton, Assistant Auditor-Controller

25 COUNTY Center Drive Ste. 120
Oroville, California 95965

T: 530.552.3601
F: 530.538.7693

AUD-PropertyTaxGroup@butteCOUNTY.net

ATTACHMENT #6

AGREEMENT FOR COLLECTION OF SPECIAL TAXES, FEES, AND ASSESSMENTS 2025-2026

THIS AGREEMENT is made and entered into this [REDACTED] day of [REDACTED], 20[REDACTED] by and between the COUNTY OF BUTTE, a political subdivision of the State of California, hereinafter referred to as "COUNTY" and [REDACTED], a municipal corporation, City, District, State Agency or School District in the State of California, hereinafter referred to as "AGENCY".

WITNESSETH:

WHEREAS, Government Code Sections 29304 and 51800 authorize the COUNTY to recoup its collection costs when the COUNTY collects taxes, fees, or assessments for any AGENCY; and

WHEREAS, when requested by AGENCY, it is in the public interest that the COUNTY collect on the COUNTY tax rolls the special taxes, fees, and assessments for AGENCY.

NOW, THEREFORE, IT IS AGREED by and between the parties hereto as follows:

1. COUNTY agrees, when requested by AGENCY as hereinafter provided, or as required by law, to collect on the COUNTY tax rolls the special taxes, fees, and assessments of AGENCY and of each zone or improvement District thereof.
2. When COUNTY is to collect AGENCY's special taxes, fees, and assessments, AGENCY agrees to notify in writing the Auditor-Controller of the COUNTY on or before the 10th day of August of each fiscal year of the Assessor's parcel numbers and the amount of each special tax, fee, or assessment to COUNTY, and including, but not limited to, any act of omission or assessment to be so collected. Any such notice, in order to be effective, must be received by the Auditor-Controller by said date.
3. COUNTY shall charge the sum of .30 cents per parcel (Assessment Fee) for each special tax, fee, or assessment that is to be collected on the COUNTY tax rolls by the COUNTY for the AGENCY. Assessment Fee is for the purpose of recovering costs attributable to the service provided and will be evaluated annually. Written notice of any increase or decrease in Assessment Fee shall be given by COUNTY to AGENCY no later than June 1st of the preceding year.

ITEM 2c - 2025-26 Financial Matters

4. The total Assessment Fee due COUNTY will be deducted from AGENCY in two equal installments from the December and April secured property tax collections.
5. Any correction to the AGENCY's special tax, fee, or assessment including the addition of, change to, or removal of a special tax, fee, or assessment that is required after September 1st shall incur a charge of \$10.00 per correction (Correction Fee). Correction Fee will be evaluated annually. Written notice of any increase or decrease in Correction Fee shall be given by COUNTY to AGENCY no later than May 1st of the preceding year.
6. AGENCY warrants that the taxes, fees, or assessments imposed by AGENCY and collected pursuant to this agreement comply with all requirements of state law, including but not limited to Articles XIIC and XIID of the California Constitution (Proposition 218).
7. AGENCY hereby releases and forever discharges COUNTY and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of AGENCY's responsibility under this agreement, or other action taken by AGENCY in establishing a special tax, fee, or assessment and implementing collection of special taxes, fees, or assessments as contemplated in this agreement.
8. AGENCY agrees to and shall defend, indemnify and save harmless COUNTY and its officers, agents and employees ("indemnified parties") from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of any of AGENCY's responsibility under this agreement, or any other action taken by AGENCY in establishing a special tax, fee, or assessment and implementing collection of special taxes, fees, or assessments as contemplated in this agreement. If any judgment is entered against any indemnified party as a result of action taken to implement this agreement, AGENCY agrees that COUNTY may offset the amount of any judgment paid by COUNTY or by any indemnified party from any monies collected by COUNTY on AGENCY's behalf, including property taxes, special taxes, fees, or assessments. COUNTY may, but is not required to, notify AGENCY of its intent to implement any offset authorized in this paragraph.
9. AGENCY agrees that its officers, agents and employees will cooperate with COUNTY by answering inquiries made to AGENCY by any person concerning AGENCY's special tax, fee, or assessment, and AGENCY agrees that its officers, agents and employees will not refer such individuals making inquiries to COUNTY officers or employees for response.
10. AGENCY shall not assign or transfer this agreement or any interest herein and any such assignment or transfer or attempted assignment or transfer of this agreement or any interest herein by AGENCY shall be void and shall immediately and automatically terminate this agreement.
11. All existing agreements between COUNTY and AGENCY pertaining to collection of special assessments by COUNTY for AGENCY shall be terminated upon the execution of this agreement. This agreement shall continue from year to year and shall be subject to cancellation by either party by giving written notice to the other party of cancellation on or before June 1st of the preceding fiscal year during the term of this agreement.

ITEM 2c - 2025-26 Financial Matters

12. COUNTY's waiver of breach of any one term, covenant, or other provision of this agreement, is not a waiver of breach of any other term, nor subsequent breach of the term or provision waived.

IN WITNESS WHEREOF, the parties hereto have executed this agreement as of the day and year first above written.

Agency:

Signature:

Title:

Butte County

Signature:

Auditor-Controller

ITEM 2c - 2025-26 Financial Matters



Office of the Auditor-Controller

Graciela Gutierrez, Auditor-Controller
Arlene Trafton, Assistant Auditor-Controller

25 County Center Drive Ste. 120
Oroville, California 95965

T: 530.552.3601

AUD-PropertyTaxGroup@buttecounty.net

2025-2026 Request for New Tax Codes

Please complete this form and email back to AUD-PropertyTaxGroup@buttecounty.net no later than **June 10th**.

Agency _____

Name of the Assessment _____
(this is what appears on the tax bills)

Phone Number _____
(this is what appears on the tax bills)

Type of Assessment _____

Legal Authority to place it on the Tax Roll _____
(see "Governing Authorization Certification Form" included in packet)

Authorized Signature _____

Printed Name _____

Title _____

Email _____

Phone Number _____

Once this request is received, we will review and assign a new tax code for the assessment which will be displayed in the lower right corner. We will return this completed form to the email listed above.

Deborah Potts
Administrative Analyst II

<p>Tax Code Assigned by Auditor</p>
--

ITEM 2e - Insurance Update

Tuscan Water District Staff Memo

Agenda Item: e. Insurance Update
Meeting Date: Wednesday, April 16, 2025
Prepared by: Staff
Subject: Update on Insurance Coverage Inquiry

Summary

Staff recently engaged with Cain Medina at Interwest Insurance Services to obtain a quote for insurance coverage appropriate for the current administrative and advocacy functions of the Tuscan Water District (TWD). The requested policy coverage limits are as follows:

- **Commercial General Liability (CGL):** \$1 million per occurrence; \$2 million aggregate
- **Directors & Officers (D&O) Liability Insurance:** \$1 million minimum coverage
- **Workers' Compensation & Employer's Liability:** \$1 million employer's liability coverage
- **Automobile Liability:** Non-owned auto policy with \$1 million coverage
- **Property Insurance:** Coverage for basic office supplies, computers, filing cabinets, printers, phones, etc., effective July 2025, upon establishment of dedicated office space.

Background and Discussion

Currently, TWD operates similarly to a non-governmental organization (NGO), focusing on administrative duties and advocacy to support groundwater sustainability efforts. TWD does not presently own physical assets or employ permanent staff. Administrative tasks are executed by contracted personnel, including the General Manager and legal counsel. The Board of Directors meets monthly to conduct governance and compliance activities, which have included:

- Proposition 218 election to secure operational funds
- Ensuring compliance with Local Agency Formation Commission (LAFCO) obligations
- Monitoring regulatory and funding developments related to Butte County and the Vina Subbasin, including groundwater, surface water, and other related projects
- Compliance Training and Other Administrative Responsibilities (Brown Act, Ethics training, Form 700s, etc.)

Future Plans: TWD anticipates hiring up to two permanent employees (General Manager and Office Manager) by 2026 and securing office space by July 2025. Future project implementation (surface water or groundwater recharge) will necessitate reviewing and potentially adjusting insurance coverage.

Recommendation: Staff seeks Board authorization to confer with the Board President and legal counsel to review and bind coverage as soon as staff receives a reasonable quote from Interwest, noting this expense has been budgeted for payment between March and June 2025.