

Department of Finance

Ben Lamera,
Director



Auditor-Controller Division

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County of Sacramento

June 15, 2018

To: Direct Levy Districts

Subject: **FISCAL YEAR 2018-19 DIRECT LEVIES**

Our office is preparing to add direct levies to the Fiscal Year (FY) 2018-19 annual secured tax roll. This letter explains our requirements and costs for those direct levies. **We ask that all attachments, documents and data files be submitted electronically via email at directlevy@saccounty.net whenever possible.** Do not send attachments electronically and drop off or mail another copy. We only require one set. Below is the listing of attachments to be used for adding direct levies to the FY 2018-19 annual secured roll:

- **Attachment A** – Direct Levy Districts Existing In Fiscal Year 2017-18
- **Attachment B** – Request for New Direct Levy Number
- **Attachment C** – Signature of Agreement Form To Place Existing Direct Levies On the Fiscal Year 2018-19 Secured Tax Roll
- **Attachment D** – Direct Levy Data Submission Form
- **Attachment E** – Direct Levy Adjustment Form (After District's Original Submission) Fiscal Year 2018-19
- **Attachment F** – Direct Levy Correction-Removal Form (After Annual Secured Tax Roll Process) Fiscal Year 2018-19
- **Attachment G** – Data Submission Requirements
- **Attachment H** – Cost Schedule (Web Update by August 3, 2018 at <http://www.finance.saccounty.net/AuditorController/Pages/TaxAcctRpts.aspx>)

New Direct Levies - Attachment B

If your agency has **new** direct levies to be added to the FY 2018-19 annual secured tax roll, your written request for a Direct Levy Number (**Attachment B**) must be received by our office no later than **August 1, 2018**. **Incomplete forms will be rejected.** Early submission is encouraged. ***Please note the public contact phone number on Attachment B will be listed on the tax bill.***

Upon receiving the direct levy number, please include the number on the *Signature of Agreement Form To Place Existing Direct Levies On FY 2018-19 Annual Secured Tax Roll* (**Attachment C**) and return it to this office on or before **August 3, 2018**.

Existing Direct Levies - Attachment C

If your agency is going to place existing direct levies on FY 2018-19 annual secured tax roll, please complete and sign the *Signature of Agreement Form To Place Existing Direct Levies On FY 2018-19 Annual Secured Tax Roll* (**Attachment C**) and return it to this office on or before **August 3, 2018**. Early submission is encouraged. If multiple direct levies are being submitted on the Attachment C, please list in ascending direct levy number order.

Please note **all** required information must be completed as applicable and **incomplete forms will be rejected.**
Please pay special attention to:

- **Statutory Authority:** Statute under which district is formed and levy is authorized.
- **Foreclosable:** Resolution stipulating that your district will pursue the removal of the delinquent levies from the delinquent secured tax bill as specified by the bond covenant.
- **Proration:** In the event an annual secured tax bill must be corrected and re-issued **and** there has been a change in ownership, the direct levy **should be:** $Y = \text{Prorated between the Secured (new owner) and Unsecured (old owner) rolls, } N = 100\% \text{ on the Secured roll (stays with real property).}$
- **Public Contact Telephone:** This phone number will be listed on the annual tax bill and delinquency notice next to the District's Direct Levy name.
- **Required General Ledger Information:** County COMPASS general ledger account fund, fund center, cost center information if the district banks with the County Treasury.
- **Active levy with zero amounts/counts:** These must be included on the Attachment C.

Direct Levy Submission Requirements – Attachments D & G

Direct levy data file or listing must be received in this office no later than **August 10, 2018** unless other arrangements are made prior to that date. The direct levy data format and content must conform to Sacramento County's data requirements (**Attachment G**). Only **one** direct levy district/number can be submitted per electronic data file or hardcopy and **must be accompanied with Direct Levy Data Submission Form (Attachment D)** indicating the item count, total dollar amount, contact person, and telephone number. Please submit your direct levy data as soon as possible to allow time for corrections. **Please include the direct levy number in the electronic data file or hardcopy. Output Options:** An output option of 'P' or 'E' must be noted in both the *Annual* and *Apportionment* output fields; otherwise the District's final direct levy parcel details will not be produced. Please ensure bulk items are submitted in ascending direct levy number order. **We reserve the right to reject any direct levies submitted after August 10, 2018.**

In addition, an electronic data file or hardcopy of the Board Resolution is required for each direct levy **PRIOR** to processing. Some Board Resolutions are for multiple direct levies. In this case, the electronic data file or hardcopy accompanying the Board Resolution must include a list of every direct levy number associated with the resolution in the file name or hardcopy. Please label the Board Resolution clearly so if multiple Board Resolutions are sent the direct levy number they pertain to are listed on each document. Also, an email notification is required listing all inactive levies for the agency.

If you have bulk file submissions, please send them in a zipped folder.

Additions, Deletions, and Corrections – Attachment E, F & H

If you determine that a direct levy amount must be added, deleted, or corrected from the roll, we can process your request upon submission of the applicable form below. Forms must be authorized at the same organizational level that originally authorized the direct levy to be placed on the annual secured tax roll. **There is a cost for all additions, corrections, and deletions submitted. Please refer to the cost schedule (Attachment H).**

Before September 5, 2018 – To make changes **before** the annual secured tax bill create process is complete, please complete and submit the Direct Levy Adjustment Form (**Attachment E**) along with

electronic data file or hardcopy via directlevy@saccounty.net. The form and data must be submitted and received by this office on or before **September 5, 2018**.

After Annual Roll Process — To make changes **after** the annual secured tax bill has been created will result in the cancellation and reissuance of the annual secured tax bill if the levy is removed or reduced. An additional bill will be created if a levy is added or increased. Please complete the Direct Levy Correction-Removal Form (**Attachment F**). The cut-off date for changes will be **April 15, 2019**. Corrections or removal requests received after **April 15, 2019**, will be processed the last week of July 2019. ***Note – You may also use this form to change direct levy amounts for prior tax roll years. Simply cross out and replace the fiscal year in the header of the form.**

Direct Levies on Utility Parcels

If your agency is going to place a direct levy on a utility company property, please note that the utility company's parcel number will not be available on Sacramento County's property database until provided by the State Board of Equalization on or around August 1, 2018. If your agency is prepared to submit your direct levies prior to August 3, 2018 please omit any utility company direct levies and submit them separately when the parcel number is available. Utility company direct levies must be submitted on or before **August 10, 2018**.

Direct Levies on Federal, State or Local Agency Parcels under Proposition 218

If the federal, state or local agency was exempt from general or special taxes prior to Proposition 218, Proposition 218 did not change that status. Likewise, if the federal, state or local agency was subject to costs or other charges for specific services, Proposition 218 did not change that status. If your agency is going to place a direct levy on federal, state or local agency parcel-owned properties under Proposition 218, please note the following:

1. Federal, State or Local Agencies:

- a. If a federal, state or local agency disputes the authority to place the direct levy on the bill, the issue must be resolved between the agency and the district.
- b. A cancellation cost will be charged to your agency if your agency's special assessment is to be removed from federal, state or local agency-owned properties.

2. Federal Agencies:

Proposition 218 does not provide authority to impose special assessments on federal agencies or instrumentalities.

3. State and Local Agencies:

Under Article XIID of the California Constitution, state and local agencies may be assessed for all new special assessments or increases in special assessment levied after the effective date of Proposition 218.

Direct Levies for Delinquent Charges

Charges for Abatement, Utilities, Sewer, Water Drainage, etc. are as a result of a service provided to customers. These delinquent charges are not considered a special tax or special assessment, therefore are also not afforded super-priority lien status pursuant to Revenue and Taxation Code section 2192.1. In the event of a private or judicial foreclosure sale or a tax-defaulted property sale, if there is a bona fide encumbrancer meeting statutory requirements, then the **unpaid direct levy** portion of the tax bill at the time of the Foreclosure or Tax Sale **shall be transferred from the secured roll to the unsecured roll for collection**.

Cancellations of Tax Bills of Less Than \$20.00

If a tax bill's amount for the ad valorem taxes is less than \$20.00, and the tax bill becomes delinquent on July 1, the County may cancel these tax bills under the provisions of Revenue and Taxation Code Section 4986.8.

Collections and Apportionments

For all direct levies billed on the annual secured tax roll, payments are due by December 10th and April 10th. Payments received will be apportioned to you as follows:

<u>Collection Date</u>	<u>Approximate Apportionment Month</u>
July 1 st - December 10 th	Late January
December 11 th - April 10 th	Middle of May
April 11 th - June 30 th	Early August

If your agency's funds are in the County Treasury, the apportionment will be made directly to your fund. If your agency's funds are not in the County Treasury, the distribution will be made to your district in the month following the apportionment. In addition, **if your direct levy is for a lien** on the property, we recommend that you **do not** release your lien until you have been paid via the distribution of property tax revenue as indicated in the approximate apportionment months above.

Delinquent Accounts

Any direct levies not collected by June 30th, will be collected as redemption accounts unless judicial foreclosure is required (see "Judicial Foreclosures" below).

By referring your district's direct levy to the County you agree that your district participates in the Teeter Plan – Alternative Method of Distribution of Tax Levies and Collection of Tax Sale Proceeds. Under the Teeter Plan, the County of Sacramento has the option to purchase delinquent direct levies on individual parcels in your district. The County will decide whether or not to purchase delinquent direct levies on individual parcels in your district annually. If the County decides to purchase delinquent direct levies on individual parcels in your district, you will receive the apportionment for the delinquent purchases in December or January of each year. If the County does not purchase delinquent direct levies on parcels in your district, your district will receive the apportionment for the delinquency upon payment from the taxpayers. Taxpayers have the option to pay the redemption account in full or in installments. Collection of the direct levy may take up to nine or more years if a tax sale is necessary. If the property is sold at a tax sale, the sale amount may be for less than the tax bill amount, in which case the direct levy may not be fully recovered. Effective with Fiscal Year 1998-99, the County will not purchase your district's delinquent direct levies on federal, state, and local agency-owned parcels.

Corrections, Cancellations, Refunds and Transfers of Levies to the Unsecured Roll

Revenue and Taxation Code section 4707 states that should any tax bill which was apportioned at the time of levy be changed by correction, cancellation, or refund, a pro rata adjustment for the amount of such change shall be made in each of the funds to which apportionment previously has been made. This includes transfers of direct levy liens from the secured roll to the unsecured roll in the event of a foreclosure or tax sale. If any direct levy was purchased from the district in the Teeter Program purchase distribution and subsequently corrected, cancelled or refunded, any adjustment to the county records will be reflected in the "Prior Year Adjustments" of the next Teeter Program purchase distribution to the district.

Judicial Foreclosures – Attachment C & D

Some agencies have a covenant with bondholders that delinquent accounts will be judicially foreclosed upon rather than follow the County's tax sale process mentioned above. If your direct levy requires judicial foreclosure, you must notify us at the time your direct levy Signature of Agreement Form (**Attachment C**) and/or Direct Levy Data Submission Form (**Attachment D**) is submitted. As part of this process, your Board of Directors must adopt a standing resolution stipulating that your district will pursue the removal of the delinquent levies from the delinquent secured tax bill as specified by the bond covenant. **Two copies of this resolution must accompany your form.** One copy of this resolution will be forwarded to the Tax Collection Division of this office.

After June 30 of each year, for the life of the assessment bond, you shall identify the delinquent levies in your recorded "Notice of Intent to Remove Delinquent Special Tax Installment from the Tax Roll" (notice) per Government Code Section 53356.2 and Streets and Highways Code Section 8833. The notice must be recorded and submitted to the Tax Collection Division by the deadline specified in their correspondence providing your delinquencies. Once the Tax Collection Division receives a copy of the recorded notice, the identified direct levies will be removed from the delinquent tax bills. By this process, your agency will relieve the County of Sacramento of any further responsibility for the collection of these delinquent levies. Foreclosure on levies pursued outside of the Tax Collector's process will require a substantial processing cost and payment of all penalties and interest which would otherwise accrue to the remainder of the tax bill.

The Tax Collection Division and Auditor-Controller Division's Tax Accounting Bureau, continue to receive a substantial number and type of inquiries from sellers or agents requesting itemization of all special assessments and direct levies on tax bills and identification of those special assessments that are foreclosable. Based on our experience, it appears that some districts may not be aware of the disclosure requirements enacted by Senate Bill 1122, effective January 1, 2003. This legislation amends Section 1102.6b of the Civil Code, and also amends Section 53340.2 and adds Section 53754 of the Government Code. Civil Code section 1102.6b requires that the seller or agent of a property disclose special assessments (Mello-Roos and 1915 Bond Act assessments) that are subject to accelerated foreclosure. Upon request by the seller or agent, the district must provide a specific disclosure notice promptly to the requestor. Annually, the Tax Collection Division will request updates to the direct levy descriptions under a separate letter. These updates will allow easier identification of direct levies and contact information provided on the Tax Collector's website at <http://www.finance.saccounty.net/Tax/Documents/rptDirectLevies.pdf> and Interactive Voice Response (IVR) System.

Administrative Items – Attachment C, D, F or H

It is the responsibility of your agency to determine the validity and accuracy of the direct levy amount. The County of Sacramento is not responsible for the validity or the computation of the direct levy amount. To evidence the County of Sacramento's authority to add direct levies to the tax bills on your behalf, please forward copies of your board resolution containing the appropriate legal code sections including assessment report, total direct levy amount and count, proper approval with your direct levy Signature of Agreement Form (**Attachment C**), and Direct Levy Data Submission Form (**Attachment D**).

*****IMPORTANT*****

Reporting Requirement

The passage of Assembly Bill No. 2109 in 2014 created new reporting requirements for districts levying "parcel taxes" using the assessor's parcel number system. A link for more information from the State Controller regarding this parcel tax reporting requirement is at:

http://www.sco.ca.gov/ard_locinstr_ParcelTaxRequirements_forms.html

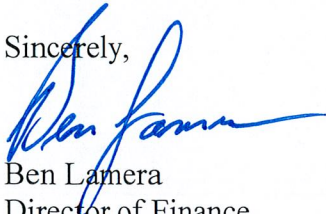
Customer Service

In order to improve our customer service to taxpayers, we request that:

1. Your agency responds to taxpayers' inquiries in a timely and efficient manner;
2. Your agency *does not refer taxpayers to the County's staff regarding removal or correction of the direct levy amount*;
3. Your agency **must** provide a *written request for any removal or correction of your agency's direct levy (Attachment F)*; and
4. Your agency will reimburse the County of Sacramento for its cost in processing the removal or correction of your agency's direct levy. There is a cost for all additions, corrections and deletions. Please refer to the Cost Schedule (**Attachment H**). Processing and administrative costs related to adding direct levies to the FY 2018-19 annual secured roll will be recovered in two installments concurrent with the distribution of the December 10th and April 10th of each year secured property tax collections. Administrative costs associated with the Direct Levy Correction-Removal Form request after the annual secured tax billing process will be directly invoiced to your district.

If you have any questions, please contact us via email at directlevy@saccounty.net or call Stephanie Huang, Manager of the Tax Accounting Bureau at (916) 874-6078.

Sincerely,



Ben Lamera
Director of Finance

cc: David Villanueva, Deputy County Executive
Christina Wynn, Assessor
Joyce Renison, Assistant Auditor-Controller
Carlos Valencia, Assistant Tax Collector
Peggy Marti, Assistant Treasurer

**COUNTY OF SACRAMENTO
DEPARTMENT OF FINANCE
AUDITOR-CONTROLLER DIVISION
DIRECT LEVY DISTRICTS EXISTING IN FISCAL YEAR 2017-18**

DIRECT LEVY NUMBER	DIRECT LEVY NAME	STATUTORY (1)	J CODE	PRORATION
0010	EAST FRANKLIN CFD NO. 2002-01	MELLO ROOS	122	N
0011	POPPY RIDGE CFD NO. 2003-01	MELLO ROOS	122	N
0012	STREET MAINTENANCE DISTRICT NO. 1	ACT 1982		N
0013	LAGUNA WEST SERVICE AREA	GC 25210.77(a)		N
0015	CITY OF ELK GROVE CFD 2003-2	MELLO-ROOS		N
0016	STREET LIGHTING MAINT DISTRICT #1	1982 ACT		N
0017	ELK GROVE DELINQUENT DRAINAGE	GC 25820		Y
0018	LAGUNA RIDGE CFD 2005-1	MELLO-ROOS	122	N
0019	MAINTENANCE SERVICES CFD 2006-1	MELLO-ROOS		N
0020	LAGUNA RIDGE SERVICES DISTRICT	MELLO-ROOS		N
0021	POPPY RIDGE SERVICES DISTRICT	MELLO-ROOS		N
0022	ELK GROVE PUBLIC NUISANCE	GC 38773.5		N
0023	ELK GROVE DELINQUENT REFUSE	GC25831		Y
0030	SUNRIDGE ANATOLIA CFD 2003-1	MELLO-ROOS	122	N
0031	RANCHO CORDOVA SPECIAL POLICE TAX	GC 53978		Y
0032	SUNRIDGE PARK CFD 2004-1	MELLO-ROOS	122	N
0033	RANCHO CORDOVA L & L DIST 2005-1	L & L ACT 1972		Y
0034	TRANSIT SERVICES DIST ZONE 2	CSA GC 25210.77		Y
0035	RANCHO CORDOVA LIGHTING DIST 2012-1	L & L ACT OF 1972		Y
0036	CFD NO 2005-2 (NVS NO. 1)	MELLO-ROOS	122	N
0037	RNCH CDV SOLID WASTE DELINQUENT FEE	GC 6.20.530		Y
0038	RANCHO CORDOVA-ROAD MAINT ASSMT	BA ACT 1982		Y
0039	NORTH DOUGLAS CFD 2005-1	MELLO-ROOS	112	N
0040	NORTH DOUGLAS SERVICES - CFD 2005-1	MELLO-ROOS		N
0041	SUNRIDGE PARK SERVICES - CFD 2004-1	MELLO-ROOS		N
0042	RANCHO CORDOVA CFD 2005-2	MELLO-ROOS		N
0043	RANCHO CORDOVA TRANSIT RELATED SVCS	CITY ORDINANCE		N
0044	TRANSIT SERVICES DIST ZONE 1	CSA GC 25210.77		Y
0045	RANCHO CORDOVA CFD 2008-1	MELLO ROOS GC53311		Y
0046	DELINQUENT CODE ENFORCEMENT FEES	RCMC 1.01.200		N
0047	RANCHO CORDOVA CFD 2014-2	MELLO-ROOS		Y
0080	CSCDA - ASSESSMENT DISTRICT 04-01	1915 ACT	112	Y
0081	CSCDA - ASSESSMENT DISTRICT 05-01	1915 ACT	112	Y
0082	CSCDA - ASSESSMENT DISTRICT 06-01	1915 ACT	112	Y
0083	CSCDA - ASSESSMENT DISTRICT 07-01	1915 ACT	112	Y
0084	CSCDA - ASSESSMENT DISTRICT 07-02	1915 ACT	112	Y
0085	CSCDA-ASSESSMENT DISTRICT 08-01	1915 ACT	112	Y
0086	CSCDA ASSESSMENT DISTRICT 10-01	1915 ACT	112	Y
0087	CALIFORNIA FIRST PROGRAM	1915 BOND ACT	112	N
0088	CALIFORNIAFIRST	1911 ACT		N
0089	ALLIANCENRG	1911 ACT	112	N
0090	CSCDA SCIP AD NO 17-01	1913/1915 BOND ACT	112	N
0101	SACRAMENTO UNIF SCHOOL DIST. CFD #2	MELLO-ROOS		N
0102	LEGAL ENTITY OWNERSHIP CHG PENALTY	R & T 75.21		N
0109	RANCHO MURIETA CSD CFD 2014-1	MELLO-ROOS	122	N
0110	CFD NO 16 (ISLANDS AT PARKSHORE)	MELLO-ROOS		N
0111	CFD NO 16 IA1 ISLANDS AT PARKSHORE	MELLO-ROOS	122	N
0112	CFD NO 16 IA2 ISLANDS AT PARKSHORE	MELLO-ROOS	122	N
0113	CFD NO 17 (WILLOW HILL)	MELLO-ROOS	122	N

DIRECT LEVY DISTRICTS EXISTING IN FISCAL YEAR 2017-18

DIRECT LEVY NUMBER	DIRECT LEVY NAME	STATUTORY (1)	J CODE	PRORATION
0114	RANCHO MURIETA CFD #1 -2002 REF	MELLO-ROOS	122	N
0115	CFD 2013-1 WATER FACILITIES & SUPP	MELLO-ROOS		N
0116	FOLSOM UTILITY BILLING	RESOLUTION NO.9209		N
0117	AMERICAN RIVER CN3	1972 L & L ACT		Y
0118	THE PARKWAY PHASE II CFD NO 14	MELLO-ROOS	122	N
0119	WILLOW SPRINGS CFD NO 11	MELLO ROOS		N
0120	WILLOW SPRINGS CFD NO 11	MELLO-ROOS	122	N
0121	WILLOW SPRINGS	L & L ACT 1972		Y
0122	SILVERBROOK	L & L ACT 1972		Y
0124	CRESLEIGH NATOMA AD NO 95-2	1915 ACT	112	N
0125	RIDGEVIEW AD NO 95-1	1915 ACT	112	N
0126	PRAIRIE OAKS RANCH	L & L ACT 1972		Y
0127	THE PARKWAY M/R #8	MELLO-ROOS	122	N
0128	BROADSTONE UNITS #2 CFD #7	MELLO-ROOS	122	N
0129	RUSSEL RANCH CFD #10	MELLO-ROOS	122	N
0131	COBBLE HILLS RIDGE AD NO 94-3	1915 ACT	112	N
0133	COBBLE HILL RIDGE II	L & L ACT 1972		Y
0134	LAKE NATOMA SHORES	L & L ACT 1972		Y
0135	NATOMA STATION AD NO 92-1	1915 ACT	112	N
0136	PRAIRIES OAKS AD NO 92-2	1915 ACT	112	N
0137	LEGENDS AD NO 93-2	1915 ACT	112	N
0138	BROADSTONE UNIT #1- CFD #4	MELLO-ROOS	122	N
0139	BROADSTONE 1&2	L & L ACT 1972		Y
0140	FOLSOM HEIGHTS	L & L ACT 1972		Y
0141	HANNAFORD CROSS	L & L ACT 1972		Y
0142	HANNAFORD CROSS AD NO 90-1	1915 ACT	112	N
0143	LOS CERROS	L & L ACT 1972		Y
0144	NATOMA STATION	L & L ACT 1972		Y
0145	WILLOW CREEK EAST	L & L ACT 1972		Y
0146	BRIGGS RANCH	L & L ACT 1972		Y
0148	NATOMA STATION CFD NO 2	MELLO-ROOS	122	N
0150	BLUE RAVINE EAST ASSESSMENT	1915 ACT	112	N
0151	STEEPLECHASE	L & L ACT 1972		Y
0152	BLUE RAVINE OAKS	L & L ACT 1972		Y
0153	BLUE RAVINE OAKS N2	L & L ACT 1972		Y
0155	ELK GROVE UNIFIED SCHOOL DIST CFD 1	MELLO-ROOS	122	Y
0156	AMERICAN RIVER CN	L & L ACT 1972		Y
0157	WILLOW CREEK SOUTH	L & L ACT 1972		Y
0158	HISTORIC FOLSOM PBID	PBID LAW OF 1994		N
0159	FOLSOM HEIGHTS NO 2	L&L ACT 1972		Y
0160	MPOWER FOLSOM	MELLO-ROOS	122	N
0161	CHURCHILL DOWNS L&L	L & L ACT 1972		Y
0164	DRY CRK SCHOOL CFD#1 MELLO-ROOS	MELLO-ROOS	122	N
0165	CLEAN ENERGY SACRAMENTO CFD 2012-1	MELLO-ROOS	122	N
0167	PHOENIX FIELD L & L	L & L ACT 1972		N
0168	SACRAMENTO AREA FLOOD CONTROL	SAFCA ACT		Y
0169	NATOMAS BASIN LOCAL ASMT DIST	SAFCA ACT	112	Y
0170	LCR/ER CFD#1 IMPROVEMENT AREA #1	MELLO-ROOS	122	N
0173	LCR/ER CFD#1 IMPROVEMENT AREA #2	MELLO-ROOS	122	N
0174	CFD NO 2016-2(FLORIN VINEYARD NO 1)	MELLO-ROOS	122	N
0179	CSA 1 LIGHTS SACUNINCORP ZONE 1	GC 25214.1		N
0183	FLORIN RD PBID	H & S 36625		N

DIRECT LEVY DISTRICTS EXISTING IN FISCAL YEAR 2017-18

DIRECT LEVY NUMBER	DIRECT LEVY NAME	STATUTORY (1)	J CODE	PRORATION
0184	FULTON AVE PBID	H & S 36625		N
0185	WATT AVE PBID	H&S 3662		N
0186	MCCLELLAN PARK CFD #2004-1	MELLO-ROOS	122	N
0187	LANDSCAPE MAINTENANCE CFD #2004-2	MELLO-ROOS		N
0188	METRO AIR PARK CFD 2000-1 SERVICES	MELLO-ROOS		N
0189	METRO AIR PARK CFD 2000-1 FACILITY	MELLO-ROOS	122	N
0190	LAGUNA STONELAKE CFD #1	MELLO-ROOS	122	N
0191	METRO AIR PARK CFD 1998-1 PLANNING	MELLO-ROOS	122	N
0192	PARK MEADOWS CFD #1	MELLO-ROOS	122	N
0193	MATHER LANDSCAPE MAINT CFD #1	MELLO-ROOS		N
0194	CARMICHAEL PROP & BUS IMPR DISTRICT	H&S 36625		N
0198	SAFCA CONSOLIDATED CAP ASMT #2	SAFCA ACT	112	Y
0201	SACTO CITY HDB SERVICES	CITY CODE 8.96		N
0202	SACTO CITY DELINQUENT UTILITIES	SSC 13.12.050		N
0203	SACTO CITY WEED ABATEMENT	GC 39577		N
0204	SACTO CITY SIDEWALKS	GC 39577		N
0206	SACTO CITY PUBLIC NUISANCE	CITY CODE 8.04.100		N
0208	VILLAGE GARDEN LANDSCAPE MAINT DIST	L & L ACT 1972		Y
0210	GALT DELINQUENT UTILITY	GMC 13.04.070		N
0211	SAC WEED ABATEMENT ADMIN PENALTY	CITY CODE 1.28		N
0212	NORTHEAST GALT L & L	L & L ACT 1972		N
0215	WESTSIDE GALT L & L	L & L ACT 1972		N
0217	GALT SCHOOL JPA CFD #1	MELLO-ROOS		Y
0218	FULTON-EL CAMINO RPD RIMD ASMT 1	L & L ACT 1972		N
0219	FULTON-EL CAMINO RPD RIMD ASMT 2	L & L ACT 1972		N
0220	ARDEN PARK BENEFIT ASSESSMENT	L & L ACT 1972		N
0222	ARDEN MANOR L & L ASSESSMENT DIST.	L & L ACT 1972		Y
0223	MISSION OAKS L & L ASMT	L & L ACT 1972		N
0224	ARDEN MANOR RPD BENEFIT TAX	GC 50077		Y
0230	REASSESSMENT DIST NO 2015-1 (92-1)	1915 ACT	112	N
0232	CFD NO 2005-1 (PUBLIC SAFETY SVC)	MELLO-ROOS		N
0233	GALT L & L DISTRICT #3	L & L 1972 ACT		N
0253	COSUMNES CSD HAMPTON VILLAGE	L & L ACT 1972		Y
0254	COSUMNES CSD - DIST. WIDE L & L	L & L ACT 1972		Y
0255	COSUMNES CSD - VISTA CREEK	1972 L & L ACT		Y
0256	COSUMNES CSD FIRE-WEED ABATEMENT	H & S 13879		N
0257	COSUMNES CSD - FALLBROOK/PARK LANE	1972 L & L ACT		Y
0258	COSUMNES CSD - CAMDEN	1972 L & L ACT		Y
0259	COSUMNES CCSD CFD NO 1	MELLO-ROOS		Y
0268	AUTUMNWOOD AD# 98-02, ZONE 2	L&L ACT 1972		Y
0269	CSA 1 LIGHTS CITY OF CH ZONE 3	S & H 36601		Y
0270	CITRUS HEIGHTS - L & M DIST ZONE 1	L & L ACT 1972		Y
0271	CITRUS HEIGHTS - L & M DIST ZONE 2	L & L ACT 1972		Y
0272	CITRUS HEIGHTS - L & M DIST ZONE 4	L & L ACT 1972		Y
0273	STOCK VILLAGE 1&2-L&M DIST 98-0	L & L ACT 1972		Y
0274	SUNRISE MKT PROP & BUS IMPR DIST	S & H 36601		N
0275	SORENSEN RANCH 1,2,3,4 L&M DISTRICT	L & L ACT 1972		Y
0276	STOCK RANCH AD #03-01 ZONE 1	L & L ACT 1972		Y
0277	CITRUS HEIGHTS SOLID WASTE SERVICE	CITY ORD 74		Y
0278	STOCK RANCH AD #03-01 ZONE 2	L & L ACT 1972		Y
0279	CITRUS HEIGHTS L&M DISTRICT ZONE 3	L & L ACT 1972		Y
0284	DELTA FIRE DISTRICT	GC 50078		Y

DIRECT LEVY DISTRICTS EXISTING IN FISCAL YEAR 2017-18

DIRECT LEVY NUMBER	DIRECT LEVY NAME	STATUTORY (1)	J CODE	PRORATION
0298	VILLAGE ON THE DELTA-LLAD	1972 L&L ACT		N
0301	ISLETON DELINQUENT SEWER	CITY ORDINANCE 356		N
0338	CRPD - CFD NO. 2016-1	MELLO ROOS ACT		Y
0339	PARK MAINT&REC IMPROVEMENT DISTRICT	L & L ACT 1972		Y
0340	INDEPENDENCE AT MATHER LLD	S & H 22624		Y
0341	VILLAGES OF ZINFANDEL CFD	MELLO-ROOS		Y
0342	SUNRIDGE CFD	MELLO-ROOS		Y
0343	CRPD - CFD NO. 2014-1 MONTELENA	ORDINANCE #13/14-1		Y
0350	SOUTHGATE L&L FRUITRIDGE	L & L ACT 1972		Y
0351	SOUTHGATE L&L BOWLING GREEN/PARKWAY	L & L ACT 1972		Y
0352	SOUTHGATE L&L CENTRAL	L & L ACT 1972		Y
0353	SOUTHGATE L&L COUNTRY/VINTAGE	L & L ACT 1972		Y
0354	SOUTHGATE L&L FLORIN	L & L ACT 1972		Y
0355	SOUTHGATE L&L CHURCHILL	L & L ACT 1972		Y
0356	SOUTHGATE L&L WEST VINEYARD	L & L ACT 1972		Y
0357	SOUTHGATE L&L EAST VINEYARD	L & L ACT 1972		Y
0358	NORTH VINEYARD STATION CFD	MELLO-ROOS		Y
0359	FLORIN-VINEYARD STATION CFD	MELLO-ROOS		Y
0370	SUNRISE PARK ASSESSMENT - ANTELOPE	L & L ACT 1972		Y
0379	GUM RANCH LANDSCAPING & LIGHTNG	1972 L & L ACT		N
0380	FAIR OAKS RPD PARK MAINT	L & L ACT 1972		N
0390	ORANGEVALE L&L ASSESSMENT DISTRICT	L & L ACT 1972		Y
0391	KENNETH GROVE L & L	L & L ACT 1972		Y
0395	CFD NO 2014-2 (NVS NO. 2)	MELLO-ROOS	122	N
0396	HOUSING CODE ENFORCEMENT	SCC 16.20.755		N
0399	DELINQUENT ZONING ENFORCEMENT FEE	SCC 16.20.755		N
0400	UTILITY TAX - COUNTY OF SACRAMENTO	2005-0916		N
0402	DEMOLITION - COUNTY OF SACTO	SCC 16.20.755		N
0403	UTILITY TAX-CITY OF RANCHO CORDOVA	38-2007		N
0404	INTEREST ON ASSMT-PERS PROP-R&T 506	R & T 506		N
0405	25% PENALTY ASSESSMENT - R & T 504	R & T 506		Y
0407	INTEREST ON ASSMT-REAL PROP-R&T506	R & T 506		Y
0410	COUNTY DELINQUENT REFUSE	2005-0917		N
0411	CSD1 - DELINQUENT SEWER	CD-1127		N
0418	RANCHO CORDOVA - DELINQ DRAINAGE	2005-0724		N
0419	UTILITY TAX-CITY OF ELK GROVE	2000-7		N
0420	SCWA ZONE 12F			N
0421	BRADSHAW / US 50 CORR AD	1915 BOND ACT	112	N
0423	SCWA-ZONE 40 USR	WA-2605		N
0425	CITRUS HEIGHTS DELINQUENT DRAINAGE	2005-0724		N
0426	UTILITY TAX-CITY OF CITRUS HEIGHTS	86-141		N
0428	SACTO COUNTY STORMWATER UTILITY	2005-0724		N
0429	COUNTY WMD DELINQUENT WATER	WA-2605		N
0430	SPECIAL FIRE TAX WEED ABATEMENT	GC 39560-39588		N
0431	SP FIRE TAX RCHO MURIETA SLOUGHHS	H & S 13800		N
0432	NORTH DELTA WATER AGENCY	WC 51335		N
0435	COUNTRYSIDE L&L	L & L ACT 1972		Y
0437	SUNRISE FLORIN L&L	L & L ACT 1972		Y
0438	SUNRISE GREENS L&L	L & L ACT 1972		Y
0439	VINTAGE L&L	L & L ACT 1972		Y
0440	RANCHO MURIETA - DELINQUENT UTILITY	H & S 5473.3		N
0443	WATER & DRAINAGE STUDIES - SCWA 13	WATER ACT		N

DIRECT LEVY DISTRICTS EXISTING IN FISCAL YEAR 2017-18

DIRECT LEVY NUMBER	DIRECT LEVY NAME	STATUTORY (1)	J CODE	PRORATION
0446	POLICE SERVICES CFD NO 2005-1	MELLO-ROOS		N
0447	CFD NO 2006-1 (COUNTY PARKS CFD)	MELLO-ROOS		N
0448	SASD DELINQUENT SEWER IMPACT FEES	SASD SEWER ORD 4.7		N
0449	SRCSO DELINQUENT SEWER IMPACT FEES	SRCSO C.ORD 3.2.16		N
0451	CSA 10 BENEFIT ZONE 3	CSA LAW		N
0454	SAC COUNTY LANDSCAPE MAINT ZONE 4	L & L ACT 1972		N
0456	GOLD RIVER STATION #7 CFD NO 2001-1	MELLO-ROOS		N
0458	COUNTRYSIDE CREEK L&L	L & L ACT 1972		Y
0461	SMD 2014-04 #2-NATOMAS MEADOWS	MELLO-ROOS		N
0462	CLEAN ENERGY SACRAMENTO CFD 2012-01	MELLO-ROOS	122	N
0463	DELINQUENT ADMINISTRATIVE PENALTY	CC 1.28		N
0464	DELINQUENT RENTAL HOUSING FEES	CC 8.100 & 1.28		N
0465	NLD SUNRISE 94	L & L ACT 1972		Y
0466	NLD JONES RANCH	L & L ACT 1972		Y
0467	NLD SHASTA MEADOWS	L & L ACT 1972		Y
0468	NLD BROOKFIELD MEADOWS #2	L & L ACT 1972		Y
0469	NWOD BUENA PARK	CITY CODE 3.124		Y
0470	DEL PASO BLVD PBID	PBID LAW OF 1994		Y
0471	NLD LIBERTY LANE	L & L ACT 1972		Y
0472	POWER INN AREA PBID	PBID LAW OF 1994		Y
0473	NLD SHELDON FARMS	L & L ACT 1972		Y
0474	NLD SHELDON WHITEHOUSE	L & L ACT 1972		Y
0475	NLD ZORBA COURT	L & L ACT 1972		Y
0476	REASSESSMENT DIST II	1915 BOND ACT	112	N
0477	COLLEGE SQUARE (CFD 2005-1)	MELLO-ROOS	122	N
0478	DEL PASO NUEVO LANDSCAPING CFD	MELLO-ROOS		Y
0479	NATOMAS CENTRAL CFD	MELLO-ROOS	122	Y
0481	NORTH FRANKLIN BLVD PBID	PBID LAW OF 1994		Y
0483	MIDTOWN SACRAMENTO PBID	PBID LAW OF 1994		Y
0484	GREATER BROADWAY PBID	PBID LAW OF 1994		Y
0486	NLD CAMERON 5	L & L ACT 1972		Y
0487	NLD WICKFORD SQUARE	L & L ACT 1972		Y
0488	NWOD - SHELDON 20	CITY CODE 3.124		Y
0489	N. NATOMAS NGHBR LNDSCP CFD ZONE A	MELLO-ROOS		Y
0490	N. NATOMAS NGHBR LNDSCP CFD ZONE B	MELLO-ROOS		Y
0491	N. NATOMAS NGHBR LNDSCP CFD ZONE C	MELLO-ROOS		Y
0492	N. NATOMAS NGHBR LNDSCP CFD ZONE D	MELLO-ROOS		Y
0493	N. NATOMAS NGHBR LNDSCP CFD ZONE E	MELLO-ROOS		Y
0494	N. NATOMAS NGHBR LNDSCP CFD ZONE F	MELLO-ROOS		Y
0495	N. NATOMAS NGHBR LNDSCP CFD ZONE G	MELLO-ROOS		Y
0496	N. NATOMAS NGHBR LNDSCP CFD ZONE H	MELLO-ROOS		Y
0497	N. NATOMAS NGHBR LNDSCP CFD ZONE I	MELLO-ROOS		Y
0498	N. NATOMAS NGHBR LNDSCP CFD ZONE J	MELLO-ROOS		Y
0499	N. NATOMAS NGHBR LNDSCP CFD ZONE K	MELLO-ROOS		Y
0500	NWOD HAMPTON STATION	CITY CODE 3.124		Y
0501	NLD EVERGREEN	L & L ACT OF 1972		Y
0502	NLD 66TH STREET	L & L ACT OF 1972		Y
0503	NATOMAS MEADOWS 2007-01	MELLO-ROOS	122	Y
0504	NATOMAS XNG YOUTH SERV CFD 2013-01	MELLO-ROOS		Y
0505	NORTHWEST LAND PARK CFD 2013-02	MELLO-ROOS		Y
0507	REDDING AVE LANDSCAPING CFD	MELLO-ROOS		Y
0508	TOWNSHIP 9 CFD	MELLO-ROOS		Y

DIRECT LEVY DISTRICTS EXISTING IN FISCAL YEAR 2017-18

DIRECT LEVY NUMBER	DIRECT LEVY NAME	STATUTORY (1)	J CODE	PRORATION
0595	CITYWIDE L & L ASSESSMENT DISTRICT	L & L ACT 1972		Y
0600	DOWNTOWN SACRAMENTO MGMT DIST PBID	PBID LAW OF 1994		Y
0601	DEVELOPMENT FEE FINANCING CFD 95-01	MELLO-ROOS	122	N
0602	NLD STONEWOOD	L & L ACT 1972		Y
0603	NLD NEWPORT COVE	L & L ACT 1972		Y
0604	NLD ARLINGTON PARK #1	L & L ACT 1972		Y
0605	NLD ARLINGTON PK CREEKSIDE #2	L & L ACT 1972		Y
0610	NN BASINS 1,2,&4 CFD ESCAPED TAXES	MELLO-ROOS		Y
0611	MACK ROAD PBID	PBID LAW OF 1994		Y
0612	SACTO CORE LIBRARY SERV. TAX	ORDINANCE 20140004		Y
0629	SACTO CITY VACANT BLDG ENFORCEMENT	CITY CODE 8.96		N
0631	OLD SACRAMENTO MAINTENANCE DISTRICT	CITY CODE 3.128		Y
0632	12TH STREET MAINTENANCE AREA	CITY CODE 3.128		Y
0635	LAGUNA CREEK MAINTENANCE DISTRICT	CITY CODE 3.128		Y
0636	NLD LAGUNA VERDE	L & L ACT 1972		Y
0637	NLD LAGUNA PARKWAY	L & L ACT 1972		Y
0639	NORTHSIDE SUBDIVISION MAINT DIST	CITY CODE 3.124		Y
0640	NLD CHARDONNAY	L & L ACT 1972		Y
0641	NLD REGENCY PLACE	L & L ACT 1972		Y
0642	NLD COLONY BROOKFIELD	L & L ACT 1972		Y
0643	NLD WINDEMERE ESTATES	L & L ACT 1972		Y
0644	NLD CARRIAGE ESTATES	L & L ACT 1972		Y
0645	NLD KELTON	L & L ACT 1972		Y
0651	NLD LAGUNA VERDE #2	L & L ACT 1972		Y
0656	SACTO CITY HDB ENFORCEMENT	CITY CODE 8.96		N
0657	SACTO CITY TENANT RELOCATE BENEFITS	CITY CODE 8.96		N
0659	SACRAMENTO ADDL LIBRARY SRV TAX	CITY ORD 2004-029		Y
0663	NLD VILLA PALAZZO	L & L ACT 1972		Y
0664	NLD ARLINGTON PK CREEKSIDE #4	L & L ACT 1972		Y
0665	NLTD SWANSTON ESTATES	L & L ACT 1972		Y
0666	NLTD YOUNGS HEIGHTS	L & L ACT 1972		Y
0667	NLD ARLINGTON PK CREEKSIDE #3	L & L ACT 1972		Y
0668	NORTH NATOMAS DRAINAGE 97-01	MELLO-ROOS	122	N
0670	NORTH NATOMAS CFD NO 2 BSNS 5&6	MELLO-ROOS	122	N
0671	N NATOMAS LANDSCAPING CFD 3	MELLO-ROOS		Y
0672	NORTH NATOMAS CFD NO4 BSNS 1,2,4	MELLO-ROOS	122	N
0673	N. NATOMAS TMA CFD	MELLO-ROOS		Y
0675	N NATOMAS BASIN 8C 99-04	MELLO-ROOS	122	N
0676	WILLOWCREEK LANDSCAPING CFD	MELLO-ROOS		Y
0677	WILLOWCREEK MAINTENANCE DISTRICT	CITY CODE 3.124		Y
0678	SACRAMENTO CITY SECUREMENT	CITY CODE 8.96		N
0679	RIVER DISTRICT PBID	PBID LAW OF 1994		Y
0680	NLD LAGUNA VEGA	L & L ACT 1972		Y
0681	NLTD COLONIAL HEIGHTS	L & L ACT 1972		Y
0682	STOCKTON BLVD PBID	PBID LAW OF 1994		Y
0683	NLD JACINTO VILLAGE #3	L & L ACT 1972		Y
0684	NLD DEL PASO NUEVO	L & L ACT 1972		Y
0685	GRANITE PARK 2001-01	MELLO-ROOS	122	N
0686	NORTH NATOMAS WESTLAKE 2001-01	MELLO-ROOS	122	N
0687	NEIGHBORHOOD PARK MAINT CFD	MELLO-ROOS		Y
0688	NLD EAST LAND PARK VILLAGE	L & L ACT 1972		Y
0689	NLD LAGUNA VISTA	L & L ACT 1972		Y

DIRECT LEVY DISTRICTS EXISTING IN FISCAL YEAR 2017-18

DIRECT LEVY NUMBER	DIRECT LEVY NAME	STATUTORY (1)	J CODE	PRORATION
0690	N NATOMAS REGENCY PARK 2001-03	MELLO-ROOS	122	N
0691	MIDTOWN STREET LIGHTING	1915 BOND ACT	112	N
0693	NEIGHBORHOOD ALLEY MAINT CFD	MELLO-ROOS		Y
0694	POWER INN ROAD MAINT DISTRICT	L & L ACT 1972		Y
0695	NWQD MEADOWVIEW ESTATES	CITY CODE 3.124		Y
0696	NWQD STEAMBOAT BEND	CITY CODE 3.124		Y
0697	NLD ELDER PLACE	L & L ACT 1972		Y
0698	OAK PARK PBID	PBID LAW OF 1994		Y
0700	CURTIS PARK VILLAGE MAINT CFD 2013			Y
0701	PARKEBRIDGE MAINT CFD 2014-07	MELLO-ROOS		N
0703	RAILYARDS MAINTENANCE CFD 2014-04	MELLO-ROOS		N
0704	CURTIS PARK CFD 2014-02	MELLO-ROOS	122	N
0705	CREAMERY CFD 2015-02 IMPROVEMENTS	MELLO-ROOS	122	N
0707	MCKINLEY VILLAGE CFD NO 2015-04	MELLO-ROOS	122	N
0710	SMD 2014-04 - DELTA SHORES #1	MELLO-ROOS		N
0734	RECLAMATION DISTRICT #554	WC 50904		Y
0735	RECLAMATION DISTRICT #3	WC 50904		Y
0736	RECLAMATION DISTRICT #800	WC 50902		N
0738	RECLAMATION DISTRICT NO. 1000	WC 51895.5		N
0740	RECLAMATION DISTRICT #813 BENEFIT	WC 50902		Y
0742	MAINTENANCE AREA 9	WATER ACT		N
0781	AMERICAN RIVER FLOOD ZONE B	WC 12878.40		N
0784	AMERICAN RIVER FLOOD ZONE C	WC 12878.40		N
0791	AMERICAN RIVER FLOOD ZONE A	WC 12878.40		N
0800	TAX CREDIT-AIRLINE-R & T 401.17	R & T 401.17		N
0801	R&T 0270-\$250 IN LIEU OF LATE EXEMP	R & T 0270		N
0802	INTEREST ERRONEOUSLY REFUNDED	R & T 4831(c)		N
0805	DEMAND FOR REIMB -ERRONEOUS REFUND	R & T 4831(C)		N
0810	SECURED TAX LEVY - BASE 1	R & T 4831(C)		N
0811	SECURED TAX LEVY - BASE 2	R & T 4831(C)		N
0812	SECURED 10% PENALTY	R & T 4831(C)		N
0813	SECURED - COST	R & T 4831(C)		N
0814	SECURED - REDEMPTION PENALTY	R & T 4831(C)		N
0815	SECURED - REDEMPTION STATE FEE	R & T 4831(C)		N
0816	SJ LIEN RESEARCH FEE	R & T 2922		N
0817	INTEREST	R & T 2922		N
0850	AMERICAN RIVER CN2	L & L ACT 1972		Y
0851	CFD NO 13 (ARC NORTH)	MELLO-ROOS		N
0852	BROADSTONE 3	L & L ACT 1972		Y
0853	BROADSTONE UNITS # 3 CFD NO 12	MELLO-ROOS		N
0854	COBBLE RIDGE	L & L ACT 1972		Y
0855	SIERRA ESTATES	L & L ACT 1972		Y
0856	NATOMA VALLEY	L & L ACT 1972		Y
0858	THE RESIDENCES	L & L ACT 1972		Y
0860	BROADSTONE 4	L&L ACT 1972		Y
0861	CFD NO 19 (MANGINI RANCH)	MELLO-ROOS	122	N
0862	CFD NO 19 MANGINI RANCH MAINTENANCE	MELLO-ROOS		N
0863	PROSPECT RIDGE L&L	L&L 1972		Y
0864	WILLOW CREEK EAST NO 2 L&L	L&L ACT 1972		Y
0950	BRANNAN-ANDRUS LEVEE MAINT DISTICT	WC 50902		N
1000	RECLAMATION DISTRICT NO. 317	WC 50902		N
1025	RECLAMATION DISTRICT #407	WC 50902		N

DIRECT LEVY DISTRICTS EXISTING IN FISCAL YEAR 2017-18

DIRECT LEVY NUMBER	DIRECT LEVY NAME	STATUTORY (1)	J CODE	PRORATION
1026	RECLAMATION DISTRICT NO 551	WATER CODE 50902		N
1030	CALIFORNIA HERO PROGRAM	AB 811/1915 BOND	112	N
1035	CFHA CFD 2014-1	MELLO-ROOS	122	N
1040	CEDA PACE BOND SERIES 2014-1	1915 BOND ACT	112	N
1041	CEDA PACE BOND SERIES 2014-2	1915 BOND ACT	112	N
1042	PACEFUND SACRAMENTO	1911/1915 ACTS	122	N
1050	RECLAMATION DISTRICT #2067	WC 50902		N
1055	R STREET SACRAMENTO PBID	H&S CODE 36601		N
1060	CMFA E3 PROGRAM	1915 BOND ACT	112	N
1061	CMFA ONPACE	1915 BOND ACT	112	N

STATUTORY:

1982 Act = The Benefit Assessment Act of 1982 (Chapter 6.36 (commencing with section 54703) of the Government Code)

L & L 1972 = The Landscape and Lighting Act of 1972 (Part 2 (commencing with section 22500) of Division 15 of the Streets and Highway Code)

The Integrated Financing District Act (Chapter 1.5 (commencing with section 53175) of Division 2 of Title 5) of the Government Code)

Mello-Roos = The Mello-Roos Community Facilities Act of 1982 (Chapter 2.5 (commencing with Section 53311) of Part 1 of Division 2 of Title 5) of Government Code)

The Infrastructure Financing District Act (Chapter 2.8 (commencing with section 53395) of Division 2 of Title 5) of the Government Code)

The Marks-Roos Local Bond Pooling Act of 1985 (Article 4 (commencing with Section 6584) of Chapter 5 of Division 7 of Title 1) of the Government Code)

The Revenue Bond Act of 1941 (Chapter 6 (commencing with Section 54300) of Division 2 of Title 5) of the Government Code)

Fire suppression assessments levied pursuant to Article 3.6 (commencing with section 50078) of Chapter 1 of Part 1 of Division 1 of Title 5) of the Government Code)

CODE: 1st digit '- 1 for Bond

2nd digit '-1 for 1915 Bond

'- 2 for Mello-Roos Bond if identified by district otherwise 1

3rd digit '- 1 for Auditor-Controller Division controlled foreclosable bond

'- 2 for Tax Collection Division controlled foreclosable bond

PRORATION:

N = 100% Secured (Before FY2010-11, N = 100% Unsecured)

Y = Prorate between Unsecured and Secured

DATE STAMP HERE

ATTACHMENT B

COUNTY OF SACRAMENTO
 DEPARTMENT OF FINANCE
 AUDITOR-CONTROLLER DIVISION
 REQUEST FOR NEW DIRECT LEVY NUMBER

ONE FORM PER NEW LEVY

DL # (for County - Department of Finance Use Only)	DIRECT LEVY NAME <i>(Maximum 35 characters)</i>	BRIEF DESCRIPTION OF DIRECT LEVY DISTRICT	STATUTORY AUTHORITY (1)	FISCAL YEAR of which the district is to be levied	Proration (2)	Judiciary Forecloseable Status of District (3)	REQUIRED GENERAL LEDGER INFORMATION - Applies to Sacramento County Levy Agencies (4)

TAXING AGENCY'S AUTHORIZED SIGNATURE _____	Date: _____
NAME _____	
TITLE _____	
AGENCY (TAXING ENTITY) NAME _____	CONSULTANT _____
CONTACT NAME _____	CONTACT NAME _____
TELEPHONE _____	TELEPHONE _____
E-MAIL _____	E-MAIL _____
MAILING ADDRESS _____	MAILING ADDRESS _____

Public Contact NAME and PHONE NUMBER to be printed on tax bill and for public direct contact:

Name: _____ Phone: _____

- (1) - STATUTORY AUTHORITY under which the district is formed
Example: Mello-Roos, 1915 Bond Act, etc.....
 - (2) - PRORATION -- If the annual tax bill is cancelled, assessment can be prorated among owners.
N = 100% Secured, Y = Prorate between Unsecured and Secured
 - (3) - JUDICIARY FORCLOSABLE - Resolution stipulating that your district will pursue the removal of the delinquent levies from the delinquent secured tax bill as specified by the bond covenant.
 - (4) - REQUIRED GENERAL LEDGER INFORMATION - County COMPASS general ledger account fund, fund center, cost center information.
- Please include a brief description of the direct levy when submitting this form. The description will be included on the County's website for taxpayer information.*

****Dept of Finance - Auditor-Controller Division Use****

Update CHECKLIST and DT screen :

Resolutions Attached:	Yes	No	(OK if 'NO')
District Notified:	Date:	Time:	
Fund:	(Compass form 0031)		
Fund Center:	(Compass form 0004)		
Cost Center:	(Compass form 0020)		
Date Complete:			
Provided copy to TC:	AttB	Resolution	Date:

**COUNTY OF SACRAMENTO
DEPARTMENT OF FINANCE
AUDITOR-CONTROLLER DIVISION
DIRECT LEVY DATA SUBMISSION
SECURED TAX ROLL FISCAL YEAR 2018-19**

ONLY ONE DIRECT LEVY DISTRICT CAN BE SUBMITTED PER E-FILE OR LISTING.

Direct Levy Number	Direct Levy Name	Item Count	Total Amount	STATUTORY AUTHORITY (1)	OUTPUT OPTIONS "P" PAPER COPY "E" ELECTRONIC DATA FILE "N" None	
					OUTPUT ANNUAL ROLL (2)	OUTPUT APPORTIONMENT PROCESS (3)

(1) - STATUTORY AUTHORITY under which the district is formed. Example: Mello-Roos, 1915 Bond Act, etc.

(2) - ANNUAL ROLL OUTPUT (from Annual Secured Billing) Refer to Cost Schedule Attachment H Line #'s 8 & 9.

(3) - APPORTIONMENT PROCESS OUTPUT Refer to Cost Schedule Attachment H Line #'s 10 & 11.

DISTRICT APPROVAL:

I have read and understand the Fiscal Year 2018-19 direct levy instruction letter explaining the requirements and costs for placing the agency's direct levies on the County Annual Secured tax roll and agree to the terms stated therein for all direct levies submitted.

AGENCY NAME: _____

Dept/Div: _____

Auth Signature: _____ Date: _____

Agency's Direct Contact for the data file: _____

Telephone: _____

E-mail: _____

Dept of Finance - Auditor-Controller Division Use	
Update Checklist: (circle) Yes _____	_____
Resolution: (circle) Yes No _____	_____
DL DATABASE - Upload Successful: (circle) Yes No _____	R:\Workgrps\Tax\Dirlevy\DataFilesOnly
Update to 'DT' Output: (circle) Yes No _____	_____

**COUNTY OF SACRAMENTO
DEPARTMENT OF FINANCE
AUDITOR-CONTROLLER DIVISION
DIRECT LEVY ADJUSTMENTS
(after district's original submission)
FISCAL YEAR 2018-19**

Direct Levy #: _____

Direct Levy Name: _____

PARCEL NUMBER XXX-XXXX-XXX-XXXX	ASSESSMENT OR PRINCIPAL AMOUNT	INTEREST	SERVICE CHARGE	TOTAL	DELETE (D) ADD (A) CORRECTION (C)
DATA FILE ATTACHED					

RECAP:

ADD COUNT IN FILE _____	ADD AMT IN FILE \$ _____
DELETE COUNT IN FILE _____	DELETE AMT IN FILE \$ _____
CORRECTION COUNT IN FILE _____	CORRECTION AMT IN FILE \$ _____
ORIGINAL SUBMISSION COUNT _____	ORIGINAL SUBMISSION AMT \$ _____
FINAL SUBMISSION COUNT _____	FINAL SUBMISSION AMT \$ _____

DISTRICT APPROVAL:

I have read and understand the Fiscal Year 2018-19 direct levy instruction letter explaining the requirements and costs for direct levies and agree to the terms stated therein for all direct levies submitted.

AGENCY NAME: _____

Department/Division: _____

Authorized Signature: _____

Date: _____

Title: _____

Contact Person: _____

Contact Phone: _____

*****Department of Finance - Auditor-Controller Division Use*****

**COUNTY OF SACRAMENTO
DEPARTMENT OF FINANCE
AUDITOR-CONTROLLER DIVISION
DIRECT LEVY CORRECTION - REMOVAL
AFTER THE ANNUAL SECURED TAX ROLL PROCESS
FISCAL YEAR 2018-19**

Direct Levy #: _____

Date: _____

Direct Levy Name: _____

PARCEL NUMBER XXX-XXXX-XXX-XXXX	CURRENT LEVY AMOUNT	REVISED LEVY AMOUNT	INCREASE / <REDUCTION>

I have read and understand the Direct Levy Instruction letter explaining the requirements and per levy cost for deletion or correction after the main roll billing process: *(Refer to Cost Schedule Attachment H)*

AGENCY NAME: _____

Authorized Signature: _____

PrintName: _____

Title: _____

Telephone: _____

E-mail: _____

Please submit this form via:

Fax: 916-874-6454

Mail: Tax Accounting Bureau, 700 H Street, Room 3650, Sacramento, CA 95814

Email: directlevy@saccounty.net

DEPT OF FINANCE - AUDITOR CONTROLLER DIVISION USE	
Received Date:	
AC TC#:	
Invoice#:	Date:
Completion Date:	
Make copy to file with Invoice	

I. ELECTRONIC DATA FILE SPECIFICATIONS AND FORMAT

- A. The data shall consist of one district per data file or multiple data files. The maximum number of data records that can be processed by each data file is **150,000 records**.
- B. Naming convention for multiple diskette(s) files is **DxxxxVnn.Mmm**
 - Where:** **xxxx** = The DL district number
 - nn** = The file number
 - mm** = The total number of files
 - Examples:** **D0102V01.M01**
 File for DL# 0102; one file of one.
 - D0107V01.M02 and D0107V02.M02**
 Files for DL# 0107: first file of two & second file of two.
- C. The file may be terminated by an “end of file” (CONTROL-Z “1A”).
- D. Records must be terminated by CARRIAGE RETURN/LINE FEED.
- E. Fields must be **fixed length** and **must not be separated by any special characters**.
- F. All fields except assessment number and update code are numeric. Numeric fields must consist of the characters “0” through “9” only (no spaces, periods, signs, currency symbols, or any other non-numeric characters). Numeric fields must be right-justified, zero filled. All fields are assumed positive.
 - Example: \$125.00 in levy amount field is 00000012500; the decimal point is assumed.**
- G. Assessment number must be blank spaces or numeric.
- H. Update code must be alphabetical
 - “A” for add
 - “C” for change
 - “D” for delete
- I. **Total levy amount of assessment must be equal to levy amount**
- J. The amount of interest and service charge must be zero.
- K. Total levy amount must be even cents (.02, .28, etc.).
- L. Levy amount and total levy amount must be greater than zero.
- M. **Parcel numbers must be in sequential order.**
- N. Each levy record must consist of the following fields:

<u>Field Name</u>	<u>Length</u>	<u>Starting Position</u>	<u>Format</u>
Parcel Number	14	1	Numeric, 14 digits
District Number	4	15	Numeric, 4 digits
Principal/Levy Amount	11	19	999999999V99
Interest	10	30	00000000V00
Service Charge	9	40	0000000V00
Total Levy Amount	11	49	999999999V99
Assessment Number	5	60	Blank spaces or 00000
*Update Code	1	65	Alphabet A, C, or D

***For first-time submission of data, the update code must be “A”.**

IF ANY RECORD FOR THE DISTRICT IS IN ERROR, ALL TRANSACTIONS FOR THAT DISTRICT WILL BE REJECTED.

II. LISTING SPECIFICATIONS AND FORMAT

- A. The data must be typed and each page must consist of one district.
- B. All fields except assessment number and update code are numeric. Numeric fields must consist of the characters “0” through “9” only (no spaces, periods, signs, currency symbols, or any other non-numeric characters). Numeric fields must be right-justified, zero filled.

Example:

\$125.00 in levy amount field is 00000012500; the decimal point is assumed.

- C. Assessment number can be blank or numeric.
- D. Update code must be alphabetical
 - “A” for add
 - “C” for change
 - “D” for delete
- E. **Total levy amount of assessment must be equal to levy amount**
- F. The amount of interest and service charge must be numeric, use zeroes if no amount.
- G. Total levy amount must be even cents (.02, .28, etc.).
- H. Levy amount and total levy amount must be greater than zero.
- I. Parcel numbers must be in sequential order.
- J. The format of printed levy data must be as follows:

Parcel Number	District Number	Principal	Interest	Service Charge	Total Levy	Assessment Number	Update
XXXXXXXXXXXXXX	XXXX	XXXXXXXXXXXXXX	000000000	000000000	XXXXXXXXXXXXXX	XXXXX	X

<u>Field Name</u>	<u>Length</u>	<u>Format</u>
Parcel Number	14	Numeric, 14 digits
District Number	4	Numeric, 4 digits
Principal/Levy Amount	11	999999999V99
Interest	10	00000000V00
Service Charge	9	0000000V00
Total Levy Amount	11	999999999V99
Assessment Number	5	
Update Code	1	Alphabet “A(1), C, D”

For first-time submission, the update code must be “A”.

Example:

Parcel Number	District Number	Principal	Interest	Service Charge	Total Levy	Assessment Number	Update
0730014000000	0101	20156812	000000000	0000	20156812	08900	A

IF ANY RECORD FOR THE DISTRICT IS IN ERROR, ALL TRANSACTIONS FOR THAT DISTRICT WILL BE REJECTED.

Substitute formats will not be processed.

**County of Sacramento
Department of Finance
Auditor-Controller Division
2018-2019 Cost Schedule**

1.	Annual cost for maintaining any agency's direct levy in the Sacramento County Property Tax Billing, Collection and Apportionment systems.	\$25.00
2.	Per levy cost for system's processing (annual process).	\$0.05
3.	Per levy cost for levying, processing, and apportioning direct levies (Auditor-Controller Division's cost).	\$0.05
4.	Per levy cost for collecting (Tax Collection Division's cost).	\$0.65
5.	Per levy cost for levies requiring judicial foreclosure (the Tax Collector Division's cost of mailing appropriate notices, removing levies from tax bills, and reporting delinquencies).	\$0.39
6.	Per levy key data entry cost for preparing data files..	\$5.00
7.	Per levy cost for key data entry processing of deletion or correction prior to the extension of the secured main roll tax.	\$5.00
8.	Per direct levy district cost for the Annual roll Final Data Output via Electronic File	
	District's records up to 10,000 counts	\$10.00
	District's records more than 10,001 counts and less than 65,000 counts	\$25.00
	District's records more than 65,000 counts	\$65.00
9.	Per direct levy district cost for the Annual roll Final Data Output via Paper Report.	\$45.00
10.	Per direct levy district annual cost for Apportionment Details data via Electronic File (for December 10 collection, April 10 collection, and Annual Delinquent purchases)	
	District's records up to 10,000 counts	\$10.00
	District's records more than 10,001 counts and less than 65,000 counts	\$25.00
	District's records more than 65,000 counts	\$65.00
11.	Per direct levy district annual cost for Apportionment Details data via Paper Report (for December 10 collection, April 10 collection, and Annual Delinquent purchases)	\$150.00
12.	Per levy cost for deletion or correction after the secured main roll billing process: \$25.00 administrative cost, plus the interest costs of delayed collection and any penalties lost by extending the due date.	\$25.00