



County of Sacramento

Divisions
Auditor-Controller
Consolidated Utilities Billing &
Services
Investments
Revenue Recovery
Tax Collection & Licensing
Treasury

June 7, 2024

To: Direct Levy Districts

Subject: **FISCAL YEAR 2024-25 DIRECT LEVIES**

Our office is preparing to add direct levies to the Fiscal Year (FY) 2024-25 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.gov 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 2024-25 annual secured roll:

- **Attachment A** – Direct Levy Districts Existing In Fiscal Year 2023-24
- **Attachment B** – Request for New Direct Levy Number
- **Attachment C** – Signature of Agreement Form To Place Existing Direct Levies On the Fiscal Year 2024-25 Secured Tax Roll
- **Attachment D** – Direct Levy Data Submission Form
- **Attachment E** – Direct Levy Data Adjustments (After District's Original Submission) Fiscal Year 2024-25
- **Attachment F** – Direct Levy Correction-Removal Form (After Annual Secured Tax Roll Process) Fiscal Year 2024-25
- **Attachment G** – Data Submission Requirements
- **Attachment H** – Cost Schedule (Web Update by August 2, 2024 at <http://www.finance.saccounty.gov/AuditorController/Pages/TaxAcctRpts.aspx>)

In prior years, districts were erroneously permitted to make their levies non-proratable in situations where an annual bill correction resulted in an increased assessment following a change in ownership. This formerly allowed the full increased corrected levy to remain entirely on the secured roll after the correction. This option is no longer available. State law requires that levies be prorated between owners when a levy correction increase occurs following a change in ownership. Increased levy amounts resulting from corrections made after the subject property has been transferred to a bona fide purchaser for value shall now be entered on the unsecured roll in the name of the assessee at the time the error was made. Our forms have been revised to reflect this change.

New Direct Levies - Attachment B

If your agency has **new** direct levies to be added to the FY 2024-25 annual secured tax roll, your written request for a Direct Levy Number (**Attachment B**) must be received by our office no later than **July 26, 2024**. **Incomplete forms will be rejected.** Early submission is encouraged. **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.
- **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.

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 2024-25 Annual Secured Tax Roll (Attachment C)* and return it to this office on or before **July 29, 2024**.

Existing Direct Levies - Attachment C

If your agency is going to place existing direct levies on FY 2024-25 annual secured tax roll, please complete and sign the *Signature of Agreement Form To Place Existing Direct Levies On FY 2024-25 Annual Secured Tax Roll (Attachment C)* and return it to this office on or before **July 29, 2024**. 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.
- **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.
- **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 2, 2024** 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.** Please ensure bulk items are submitted in ascending direct levy number order. **We reserve the right to reject any direct levies submitted after August 2, 2024.**

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 2, 2024 – 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 corrected electronic data file or hardcopy via Directlevy@sacounty.gov. The form and data must be submitted and received by this office on or before **September 2, 2024**.

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 7, 2025**. Corrections or removal requests received after **April 7, 2025**, will be processed the last week of July 2025. ***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 July 31, 2024. If your agency is prepared to submit your direct levies prior to July 31, 2024, 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 2, 2024**.

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.gov/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**).

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 2024-2025 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.gov or call Menchie Rona-Salzberg, Manager of the Tax Accounting Bureau at (916) 874-8011.

Sincerely,



Chad Rinde
Director of Finance

cc: Sylvester Fadal, Deputy County Executive
Christina Wynn, Assessor
Mark Aspesi, Assistant Auditor-Controller
Laura Jacobson, Assistant Tax Collector
Peter Aw-Yang, Assistant Treasurer

**COUNTY OF SACRAMENTO
DEPARTMENT OF FINANCE
AUDITOR-CONTROLLER DIVISION
DIRECT LEVY DISTRICTS EXISTING IN FISCAL YEAR 2023-24**

DIRECT LEVY NUMBER	DIRECT LEVY NAME	STATUTORY (1)	J CODE
0010	EAST FRANKLIN CFD NO. 2002-01	MELLO ROOS	122
0011	POPPY RIDGE CFD NO. 2003-01	MELLO ROOS	122
0012	STREET MAINTENANCE DISTRICT NO. 1	ACT 1982	
0013	LAGUNA WEST SERVICE AREA	GC 25210.77(a)	
0015	CITY OF ELK GROVE CFD 2003-2	MELLO-ROOS	
0016	STREET LIGHTING MAINT DISTRICT #1	1982 ACT	
0017	ELK GROVE DELINQUENT DRAINAGE	GC 25820	
0018	LAGUNA RIDGE CFD 2005-1	MELLO-ROOS	122
0019	MAINTENANCE SERVICES CFD 2006-1	MELLO-ROOS	
0020	LAGUNA RIDGE SERVICES DISTRICT	MELLO-ROOS	
0021	POPPY RIDGE SERVICES DISTRICT	MELLO-ROOS	
0022	ELK GROVE PUBLIC NUISANCE	GC 38773.5	
0023	ELK GROVE DELINQUENT REFUSE	GC25831	
0024	EG DELINQUENT REFUSE-CONTRACTOR	GC 25831	
0025	EG DELINQUENT DRAINAGE-CONTRACTOR	GC 25820	
0030	SUNRIDGE ANATOLIA CFD 2003-1	MELLO-ROOS	122
0031	RANCHO CORDOVA SPECIAL POLICE TAX	GC 53978	
0032	SUNRIDGE PARK CFD 2004-1	MELLO-ROOS	122
0033	RANCHO CORDOVA L & L DIST 2005-1	L & L ACT 1972	
0034	TRANSIT SERVICES DIST ZONE 2	CSA GC 25210.77	
0035	RANCHO CORDOVA LIGHTING DIST 2012-1	L & L ACT OF 1972	
0036	CFD NO 2005-2 (NVS NO. 1)	MELLO-ROOS	122
0037	RNCH CDV SOLID WASTE DELINQUENT FEE	GC 6.20.530	
0038	RANCHO CORDOVA-ROAD MAINT ASSMT	BA ACT 1982	
0039	NORTH DOUGLAS CFD 2005-1	MELLO-ROOS	112
0040	NORTH DOUGLAS SERVICES - CFD 2005-1	MELLO-ROOS	
0041	SUNRIDGE PARK SERVICES - CFD 2004-1	MELLO-ROOS	
0042	RANCHO CORDOVA CFD 2005-2	MELLO-ROOS	
0043	RANCHO CORDOVA TRANSIT RELATED SVCS	CITY ORDINANCE	
0044	TRANSIT SERVICES DIST ZONE 1	CSA GC 25210.77	
0045	RANCHO CORDOVA CFD 2008-1	MELLO ROOS	
0046	DELINQUENT CODE ENFORCEMENT FEES	RCMC 1.01.200	
0047	RANCHO CORDOVA CFD 2014-2	MELLO-ROOS	
0048	RANCHO CORDOVA CFD 2013-2	MELLO-ROOS	
0049	RANCHO CORDOVA CFD 2014-1	MELLO-ROOS	122
0050	GRANTLINE 208 CFD 2018-1	MELLO-ROOS	122
0051	RANCHO CORDOVA CFD 2018-2	MELLO-ROOS	
0052	RANCHO CORDOVA CFD NO 2020-1	MELLO-ROOS	
0053	RANCHO CORDOVA CFD2021-1(THE RANCH)	MELLO-ROOS	
0054	RANCHO CORDOVA NO 2022-1 (ARISTA)	MELLO-ROOS	
0079	CSCDA OPEN PACE COM WAB SACRAMENTO	AB811&1915BOND ACT	112
0080	CSCDA - ASSESSMENT DISTRICT 04-01	1915 ACT	112
0081	CSCDA - ASSESSMENT DISTRICT 05-01	1915 ACT	112
0082	CSCDA - ASSESSMENT DISTRICT 06-01	1915 ACT	112
0084	CSCDA - ASSESSMENT DISTRICT 07-02	1915 ACT	112
0085	CSCDA-ASSESSMENT DISTRICT 08-01	1915 ACT	112
0086	CSCDA ASSESSMENT DISTRICT 10-01	1915 ACT	112
0088	CALIFORNIAFIRST	1911 ACT	112
0089	ALLIANCENRG	1911 ACT	112

DIRECT LEVY DISTRICTS EXISTING IN FISCAL YEAR 2023-24

DIRECT LEVY NUMBER	DIRECT LEVY NAME	STATUTORY (1)	J CODE
0090	CSCDA SCIP AD NO 17-01	1913/1915 BOND ACT	112
0091	CSCDA SCIP AD NO 17-02	1913/1915 BOND ACT	112
0092	CSCDA SCIP AD NO 17-03	1913/1915 BOND ACT	112
0093	CSCDA SCIP AD NO 18-01	1913/1915 BOND ACT	112
0094	CSCDA SCIP AD NO 18-02	1913/1915 BOND ACT	112
0095	CSCDA SCIP AD NO 18-03	1913/1915 BOND ACT	112
0096	CSCDA SCIP AD NO 18-04	1913/1915 BOND ACT	112
0097	CSCDA SCIP AD NO 18-05	1913/1915 BOND ACT	112
0098	CSCDA SCIP AD NO 18-06	1913/1915 BOND ACT	112
0099	CSCDA SCIP AD NO 18-07	1913/1915 BOND ACT	112
0101	SACRAMENTO UNIF SCHOOL DIST. CFD #2	MELLO-ROOS	
0102	LEGAL ENTITY OWNERSHIP CHG PENALTY	R&T 482	
0103	CFD 20 (RUSSELL RANCH)	MELLO-ROOS	122
0104	CFD 18 (FPA AREA-WIDE) SERVICES	MELLO-ROOS	
0105	CFD 18 (FPA AREA-WIDE)	MELLO-ROOS	122
0107	CFD 21 (WHITE ROCK SPRINGS RANCH)	MELLO-ROOS	122
0109	RANCHO MURIETA CSD CFD 2014-1	MELLO-ROOS	122
0110	CFD NO 16 (ISLANDS AT PARKSHORE)	MELLO-ROOS	
0111	CFD NO 16 IA1 ISLANDS AT PARKSHORE	MELLO-ROOS	122
0112	CFD NO 16 IA2 ISLANDS AT PARKSHORE	MELLO-ROOS	122
0113	CFD NO 17 (WILLOW HILL)	MELLO-ROOS	122
0114	RANCHO MURIETA CFD #1 -2002 REF	MELLO-ROOS	122
0115	CFD 2013-1 WATER FACILITIES & SUPP	MELLO-ROOS	
0116	FOLSOM UTILITY BILLING	RESOLUTION NO10156	
0117	AMERICAN RIVER CN3	1972 L & L ACT	
0118	THE PARKWAY PHASE II CFD NO 14	MELLO-ROOS	122
0119	WILLOW SPRINGS CFD NO 11	MELLO ROOS	
0120	WILLOW SPRINGS CFD NO 11	MELLO-ROOS	122
0121	WILLOW SPRINGS	L & L ACT 1972	
0122	SILVERBROOK	L & L ACT 1972	
0126	PRAIRIE OAKS RANCH	L & L ACT 1972	
0127	THE PARKWAY M/R #8	MELLO-ROOS	122
0128	BROADSTONE UNITS #2 CFD #7	MELLO-ROOS	122
0129	RUSSEL RANCH CFD #10	MELLO-ROOS	122
0131	COBBLE HILLS RIDGE AD NO 94-3	1915 ACT	112
0133	COBBLE HILL RIDGE II	L & L ACT 1972	
0134	LAKE NATOMA SHORES	L & L ACT 1972	
0135	NATOMA STATION AD NO 92-1	1915 ACT	112
0136	PRAIRIES OAKS AD NO 92-2	1915 ACT	112
0137	LEGENDS AD NO 93-2	1915 ACT	112
0138	BROADSTONE UNIT #1- CFD #4	MELLO-ROOS	122
0139	BROADSTONE 1&2	L & L ACT 1972	
0140	FOLSOM HEIGHTS	L & L ACT 1972	
0141	HANNAFORD CROSS	L & L ACT 1972	
0142	HANNAFORD CROSS AD NO 90-1	1915 ACT	112
0143	LOS CERROS	L & L ACT 1972	
0144	NATOMA STATION	L & L ACT 1972	
0145	WILLOW CREEK EAST	L & L ACT 1972	
0146	BRIGGS RANCH	L & L ACT 1972	
0148	NATOMA STATION CFD NO 2	MELLO-ROOS	122
0151	STEEPLECHASE	L & L ACT 1972	
0152	BLUE RAVINE OAKS	L & L ACT 1972	

DIRECT LEVY DISTRICTS EXISTING IN FISCAL YEAR 2023-24

DIRECT LEVY NUMBER	DIRECT LEVY NAME	STATUTORY (1)	J CODE
0153	BLUE RAVINE OAKS N2	L & L ACT 1972	
0155	ELK GROVE UNIFIED SCHOOL DIST CFD 1	MELLO-ROOS	122
0156	AMERICAN RIVER CN	L & L ACT 1972	
0157	WILLOW CREEK SOUTH	L & L ACT 1972	
0158	HISTORIC FOLSOM PBID	PBID LAW OF 1994	
0159	FOLSOM HEIGHTS NO 2	L&L ACT 1972	
0160	MPOWER FOLSOM	MELLO-ROOS	122
0161	CHURCHILL DOWNS L&L	L & L ACT 1972	
0164	DRY CRK JOINT ELEM SCHOOL CFD #1	MELLO-ROOS	122
0165	CLEAN ENERGY SACRAMENTO CFD 2012-1	MELLO-ROOS	122
0167	PHOENIX FIELD L & L	L & L ACT 1972	
0168	SACRAMENTO AREA FLOOD CONTROL	SAFCA ACT	
0169	NATOMAS BASIN LOCAL ASMT DIST	SAFCA ACT	112
0174	CFD NO 2016-2(FLOREN VINEYARD NO 1)	MELLO ROOS	122
0175	ANTELOPE PROPERTY & BUS IMPR DIST	H&S 36625	
0179	CSA 1 LIGHTS SAC UNICORP ZONE 1	GC 25214.1	
0183	FLORIN RD PBID	H & S 36625	
0184	FULTON AVE PBID	H & S 36625	
0185	WATT AVE PBID	H&S 3662	
0186	MCCLELLAN PARK CFD #2004-1	MELLO-ROOS	122
0187	LANDSCAPE MAINTENANCE CFD #2004-2	MELLO-ROOS	
0188	METRO AIR PARK CFD 2000-1 SERVICES	MELLO-ROOS	
0189	METRO AIR PARK CFD 2000-1 FACILITY	MELLO-ROOS	122
0190	LAGUNA STONELAKE CFD #1	MELLO-ROOS	122
0192	PARK MEADOWS CFD #1	MELLO-ROOS	122
0193	MATHER LANDSCAPE MAINT CFD #1	MELLO-ROOS	
0194	CARMICHAEL PROP & BUS IMPR DISTRICT	H&S 36625	
0198	SAFCA CONSOLIDATED CAP ASMT #2	SAFCA ACT	112
0201	SACTO CITY HDB SERVICES	CITY CODE 8.96	
0202	SACTO CITY DELINQUENT UTILITIES	SSC 13.12.050	
0203	SACTO CITY WEED ABATEMENT	GC 39577	
0204	SACTO CITY SIDEWALKS	GC 39577	
0206	SACTO CITY PUBLIC NUISANCE	CITY CODE 8.04.100	
0208	VILLAGE GARDEN LANDSCAPE MAINT DIST	L & L ACT 1972	
0210	GALT DELINQUENT UTILITY	GMC 13.04.070	
0211	SACTO CITY WEED ABATE ADMIN PENALTY	CITY CODE 1.28	
0212	NORTHEAST LANDSCAPING AND LIGHTING	L & L ACT 1972	
0215	WESTSIDE LANDSCAPING AND LIGHTING	L & L ACT 1972	
0217	GALT SCHOOL JPA CFD #1	MELLO-ROOS	
0218	FULTON-EL CAMINO RPD RIMD ASMT 1	L & L ACT 1972	
0219	FULTON-EL CAMINO RPD RIMD ASMT 2	L & L ACT 1972	
0220	ARDEN PARK BENEFIT ASSESSMENT	L & L ACT 1972	
0222	ARDEN MANOR L & L ASSESSMENT DIST.	L & L ACT 1972	
0223	MISSION OAKS L & L ASMT	L & L ACT 1972	
0224	ARDEN MANOR RPD BENEFIT TAX	GC 50077	
0232	CFD NO 2005-1 (PUBLIC SAFETY SVC)	MELLO-ROOS	
0233	LANDSCAPING & LITGHTING DIST NO 3	L & L 1972 ACT	
0253	COSUMNES CSD HAMPTON VILLAGE	L & L ACT 1972	
0254	COSUMNES CSD - DIST. WIDE L & L	L & L ACT 1972	
0255	COSUMNES CSD - VISTA CREEK	1972 L & L ACT	
0256	COSUMNES CSD FIRE-WEED ABATEMENT	H & S 13879	
0257	COSUMNES CSD - FALLBROOK PARK LANE	1972 L & L ACT	

DIRECT LEVY DISTRICTS EXISTING IN FISCAL YEAR 2023-24

DIRECT LEVY NUMBER	DIRECT LEVY NAME	STATUTORY (1)	J CODE
0258	COSUMNES CSD - CAMDEN	1972 L & L ACT	
0259	COSUMNES CSD CFD NO 1	MELLO-ROOS	
0261	COSUMNES CSD-CAMDEN EST & POINTE	L & L ACT 1972	
0262	COSUMNES CSD-PERRY RANCH ASMT	L & L ACT 1972	
0265	CHWD DELINQUENT WATER	WC 20500	
0268	AUTUMNWOOD AD# 98-02, ZONE 2	L&L ACT 1972	
0269	CSA 1 LIGHTS CITY OF CH ZONE 3	S & H 36601	
0270	CITRUS HEIGHTS - L & M DIST ZONE 1	L & L ACT 1972	
0271	CITRUS HEIGHTS - L & M DIST ZONE 2	L & L ACT 1972	
0272	CITRUS HEIGHTS - L & M DIST ZONE 4	L & L ACT 1972	
0273	STOCK VILLAGE 1&2-L&M DIST 98-0	L & L ACT 1972	
0274	SUNRISE MKT PROP & BUS IMPR DIST	S & H 36601	
0275	SORENSEN RANCH 1,2,3,4 L&M DISTRICT	L & L ACT 1972	
0276	STOCK RANCH AD #03-01 ZONE 1	L & L ACT 1972	
0277	CITRUS HEIGHTS SOLID WASTE SERVICE	CITY ORD 74	
0278	STOCK RANCH AD #03-01 ZONE 2	L & L ACT 1972	
0279	CITRUS HEIGHTS L&M DISTRICT ZONE 3	L & L ACT 1972	
0281	MARIPOSA CREEK AD#98-02 ZONE 3	L & L ACT 1972	
0284	DELTA FIRE DISTRICT	GC 50078	
0298	VILLAGE ON THE DELTA-LLAD	1972 L&L ACT	
0301	ISLETON DELINQUENT SEWER	CITY ORDINANCE 356	
0309	SSWD DELINQUENT WATER		
0337	CRPD - CFD NO. 2018-1	MELLO-ROOS	
0338	CRPD - CFD NO. 2016-1	MELLO ROOS ACT	
0339	PARK MAINT&REC IMPROVEMENT DISTRICT	L & L ACT 1972	
0340	INDEPENDENCE AT MATHER LLD	1972 ACT	
0341	VILLAGES OF ZINFANDEL CFD	MELLO-ROOS	
0342	SUNRIDGE CFD	MELLO-ROOS	
0343	CRPD - CFD NO. 2014-1 MONTELENA	MELLO-ROOS	
0350	SOUTHGATE L&L FRUITRIDGE	L & L ACT 1972	
0351	SOUTHGATE L&L BOWLING GREEN/PARKWAY	L & L ACT 1972	
0352	SOUTHGATE L&L CENTRAL	L & L ACT 1972	
0353	SOUTHGATE L&L COUNTRY/VINTAGE	L & L ACT 1972	
0354	SOUTHGATE L&L FLORIN	L & L ACT 1972	
0355	SOUTHGATE L&L CHURCHILL	L & L ACT 1972	
0356	SOUTHGATE L&L WEST VINEYARD	L & L ACT 1972	
0357	SOUTHGATE L&L EAST VINEYARD	L & L ACT 1972	
0358	NORTH VINEYARD STATION CFD	MELLO-ROOS	
0359	FLORIN-VINEYARD STATION CFD	MELLO-ROOS	
0360	VINEYARD SPRINGS CFD	MELLO-ROOS	
0370	SUNRISE PARK ASSESSMENT - ANTELOPE	L & L ACT 1972	
0379	GUM RANCH L & L	1972 L & L ACT	
0380	FAIR OAKS RPD PARK MAINT	L & L ACT 1972	
0386	NORTH HIGHLANDS REC CFD#2016-01	MELLO ROOS GC5331	
0390	ORANGEVALE L&L ASSESSMENT DISTRICT	L & L ACT 1972	
0391	KENNETH GROVE L&L	L & L ACT 1972	
0395	CFD NO 2014-2 (NVS NO. 2)	MELLO-ROOS	122
0396	HOUSING CODE ENFORCEMENT	SCC 16.20.755	
0399	DELINQUENT ZONING ENFORCEMENT FEE	SCC 16.20.755	
0400	UTILITY TAX - COUNTY OF SACRAMENTO	2005-0916	
0402	DEMOLITION - COUNTY OF SACTO	SCC 16.20.755	
0403	UTILITY TAX-CITY OF RANCHO CORDOVA	38-2007	

DIRECT LEVY DISTRICTS EXISTING IN FISCAL YEAR 2023-24

DIRECT LEVY NUMBER	DIRECT LEVY NAME	STATUTORY (1)	J CODE
0404	INTEREST ON ASSMT-PERS PROP-R&T 506	R & T 506	
0405	25% PENALTY ASSESSMENT - R & T 504	R & T 504	
0407	INTEREST ON ASSMT -REAL PROP-R&T506	R & T 506	
0410	COUNTY DELINQUENT REFUSE	2005-0917	
0411	CSD1 - DELINQUENT SEWER	CD-1127	
0418	RANCHO CORDOVA-DELINQUENT DRAINAGE	2005-0724	
0419	UTILITY TAX-CITY OF ELK GROVE	2000-7	
0420	SCWA ZONE 12F		
0423	SCWA-ZONE 40 USR	WA-2605	
0425	CITRUS HEIGHTS DELINQUENT DRAINAGE	2005-0724	
0426	UTILITY TAX-CITY OF CITRUS HEIGHTS	86-141	
0428	SACTO COUNTY STORMWATER UTILITY	2005-0724	
0429	COUNTY WMD DELINQUENT WATER	WA-2605	
0430	SPECIAL FIRE TAX WEED ABATEMENT	GC 39560-39588	
0431	SP FIRE TAX RCHO MURIETA SLOUGHHS	H & S 13800	
0432	NORTH DELTA WATER AGENCY	WC 51335	
0435	COUNTRYSIDE L&L	L & L ACT 1972	
0437	SUNRISE FLORIN L&L	L & L ACT 1972	
0438	SUNRISE GREENS L&L	L & L ACT 1972	
0439	VINTAGE L&L	L & L ACT 1972	
0440	RANCHO MURIETA - DELINQUENT UTILITY	H & S 5473.3	
0443	WATER & DRAINAGE STUDIES - SCWA 13	WATER ACT	
0444	SCWA ZONE 50 D-USR	WA-2623	
0446	POLICE SERVICES CFD NO 2005-1	MELLO-ROOS	
0447	CFD NO 2006-1 (COUNTY PARKS CFD)	MELLO-ROOS	
0448	SASD DELINQUENT SEWER IMPACT FEES	SASD SEWER ORD 4.7	
0449	SRCSO DELINQUENT SEWER IMPACT FEES	SRCSO C.ORD 3.2.16	
0451	CSA 10 BENEFIT ZONE 3	CSA LAW	
0454	SAC COUNTY LANDSCAPE MAINT ZONE 4	L & L ACT 1972	
0456	GOLD RIVER STATION #7 CFD NO 2001-1	MELLO-ROOS	
0458	COUNTRYSIDE CREEK L&L	L & L ACT 1972	
0461	SMD 2014-04 #2-NATOMAS MEADOWS	MELLO-ROOS	
0462	CLEAN ENERGY SACRAMENTO CFD 2012-01	MELLO-ROOS	122
0463	SACTO CITY HDB ADMIN PENALTY	CC 1.28	
0464	DELINQUENT RENTAL HOUSING FEES	CC 8.100 & 1.28	
0465	NLD SUNRISE 94	L & L ACT 1972	
0466	NLD JONES RANCH	L & L ACT 1972	
0467	NLD SHASTA MEADOWS	L & L ACT 1972	
0468	NLD BROOKFIELD MEADOWS #2	L & L ACT 1972	
0469	NWQD BUENA PARK	CITY CODE 3.124	
0470	DEL PASO BLVD PBID	PBID LAW OF 1994	
0471	NLD LIBERTY LANE	L & L ACT 1972	
0472	POWER INN AREA PBID	PBID LAW OF 1994	
0473	NLD SHELDON FARMS	L & L ACT 1972	
0474	NLD SHELDON WHITEHOUSE	L & L ACT 1972	
0475	NLD ZORBA COURT	L & L ACT 1972	
0477	COLLEGE SQUARE (CFD 2005-1)	MELLO-ROOS	122
0478	DEL PASO NUEVO LANDSCAPING CFD	MELLO-ROOS	
0479	NATOMAS CENTRAL CFD 2006-02	MELLO-ROOS	122
0481	NORTH FRANKLIN BLVD PBID	PBID LAW OF 1994	
0483	MIDTOWN SACRAMENTO PBID	PBID LAW OF 1994	
0484	GREATER BROADWAY PBID	PBID LAW OF 1994	

DIRECT LEVY DISTRICTS EXISTING IN FISCAL YEAR 2023-24

DIRECT LEVY NUMBER	DIRECT LEVY NAME	STATUTORY (1)	J CODE
0486	NLD CAMERON 5	L & L ACT 1972	
0487	NLD WICKFORD SQUARE	L & L ACT 1972	
0488	NWQD - SHELDON 20	CITY CODE 3.124	
0489	N NATOMAS NGHBR LNDSCP CFD ZONE A	MELLO-ROOS	
0490	N. NATOMAS NGHBR LNDSCP CFD ZONE B	MELLO-ROOS	
0491	N. NATOMAS NGHBR LNDSCP CFD ZONE C	MELLO-ROOS	
0492	N. NATOMAS NGHBR LNDSCP CFD ZONE D	MELLO-ROOS	
0493	N. NATOMAS NGHBR LNDSCP CFD ZONE E	MELLO-ROOS	
0494	N. NATOMAS NGHBR LNDSCP CFD ZONE F	MELLO-ROOS	
0495	N. NATOMAS NGHBR LNDSCP CFD ZONE G	MELLO-ROOS	
0496	N. NATOMAS NGHBR LNDSCP CFD ZONE H	MELLO-ROOS	
0497	N. NATOMAS NGHBR LNDSCP CFD ZONE I	MELLO-ROOS	
0498	N. NATOMAS NGHBR LNDSCP CFD ZONE J	MELLO-ROOS	
0499	N. NATOMAS NGHBR LNDSCP CFD ZONE K	MELLO-ROOS	
0500	NWQD HAMPTON STATION	CITY CODE 3.124	
0501	NLD EVERGREEN	L & L ACT OF 1972	
0502	NLD 66TH STREET	L & L ACT OF 1972	
0503	NATOMAS MEADOWS 2007-01 IA1	MELLO-ROOS	122
0504	NATOMAS XNG YOUTH SERV CFD 2013-01	MELLO-ROOS	
0505	NORTHWEST LAND PARK CFD 2013-02	MELLO-ROOS	
0507	REDDING AVE LANDSCAPING CFD	MELLO-ROOS	
0508	TOWNSHIP 9 CFD	MELLO-ROOS	
0509	NATOMAS MEADOWS CFD 2007-01 IA2	MELLO-ROOS	122
0510	SMD 2014-04 #4 - SHASTA 10	MELLO-ROOS	
0512	SMD 2014-04 #3 - CALLISTOGA	MELLO-ROOS	
0595	CITYWIDE L & L ASSESSMENT DISTRICT	L & L ACT 1972	
0600	DOWNTOWN SACRAMENTO MGMT DIST PBID	PBID LAW OF 1994	
0602	NLD STONEWOOD	L & L ACT 1972	
0603	NLD NEWPORT COVE	L & L ACT 1972	
0604	NLD ARLINGTON PARK #1	L & L ACT 1972	
0605	NLD ARLINGTON PK CREEKSIDE #2	L & L ACT 1972	
0611	MACK ROAD PBID	PBID LAW OF 1994	
0612	SACTO CORE LIBRARY SERV. TAX	ORDINANCE 20140004	
0629	SACTO CITY VACANT BLDG ENFORCEMENT	CITY CODE 8.96	
0631	OLD SACRAMENTO MAINTENANCE DISTRICT	CITY CODE 3.128	
0632	12TH STREET MAINTENANCE AREA	CITY CODE 3.128	
0635	LAGUNA CREEK MAINTENANCE DISTRICT	CITY CODE 3.128	
0636	NLD LAGUNA VERDE	L & L ACT 1972	
0637	NLD LAGUNA PARKWAY	L & L ACT 1972	
0639	NORTHSIDE SUBDIVISION MAINT DIST	CITY CODE 3.124	
0640	NLD CHARDONNAY	L & L ACT 1972	
0641	NLD REGENCY PLACE	L & L ACT 1972	
0642	NLD COLONY BROOKFIELD	L & L ACT 1972	
0643	NLD WINDEMERE ESTATES	L & L ACT 1972	
0644	NLD CARRIAGE ESTATES	L & L ACT 1972	
0645	NLD KELTON	L & L ACT 1972	
0651	NLD LAGUNA VERDE #2	L & L ACT 1972	
0656	SACTO CITY HDB ENFORCEMENT	CITY CODE 8.96	
0657	SACTO CITY TENANT RELOCATE BENEFITS	CITY CODE 8.120	
0659	SACRAMENTO ADDL LIBRARY SRV TAX	CITY ORD 2016-0002	
0663	NLD VILLA PALAZZO	L & L ACT 1972	
0664	NLD ARLINGTON PK CREEKSIDE #4	L & L ACT 1972	

DIRECT LEVY DISTRICTS EXISTING IN FISCAL YEAR 2023-24

DIRECT LEVY NUMBER	DIRECT LEVY NAME	STATUTORY (1)	J CODE
0665	NLTD SWANSTON ESTATES	L & L ACT 1972	
0666	NLTD YOUNGS HEIGHTS	L & L ACT 1972	
0667	NLD ARLINGTON PK CREEKSIDE #3	L & L ACT 1972	
0668	NORTH NATOMAS DRAINAGE 97-01	MELLO-ROOS	122
0671	N NATOMAS LANDSCAPING CFD 3	MELLO-ROOS	
0672	N NATOMAS CFD 4	MELLO-ROOS	122
0673	N. NATOMAS TMA CFD	MELLO-ROOS	
0675	N NATOMAS BASIN 8C 99-04	MELLO-ROOS	122
0676	WILLOWCREEK LANDSCAPING CFD	MELLO-ROOS	
0677	WILLOWCREEK MAINTENANCE DISTRICT	CITY CODE 3.124	
0678	SACRAMENTO CITY SECUREMENT	CITY CODE 8.96	
0679	RIVER DISTRICT PBID	PBID LAW OF 1994	
0680	NLD LAGUNA VEGA	L & L ACT 1972	
0681	NLTD COLONIAL HEIGHTS	L & L ACT 1972	
0682	STOCKTON BLVD PBID	PBID LAW OF 1994	
0683	NLD JACINTO VILLAGE #3	L & L ACT 1972	
0684	NLD DEL PASO NUEVO	L & L ACT 1972	
0686	NORTH NATOMAS WESTLAKE 2001-01	MELLO-ROOS	122
0687	NEIGHBORHOOD PARK MAINT CFD	MELLO-ROOS	
0688	NLD EAST LAND PARK VILLAGE	L & L ACT 1972	
0689	NLD LAGUNA VISTA	L & L ACT 1972	
0690	N NATOMAS REGENCY PARK 2001-03	MELLO-ROOS	122
0693	NEIGHBORHOOD ALLEY MAINT CFD	MELLO-ROOS	
0694	POWER INN ROAD MAINT DISTRICT	L & L ACT 1972	
0695	NWQD MEADOWVIEW ESTATES	CITY CODE 3.124	
0696	NWQD STEAMBOAT BEND	CITY CODE 3.124	
0697	NLD ELDER PLACE	L & L ACT 1972	
0698	OAK PARK PBID	PBID LAW OF 1994	
0700	CURTIS PARK VILLAGE MAINT CFD 2013	MELLO-ROOS	
0701	PARKEBRIDGE MAINT CFD 2014-07	MELLO-ROOS	
0703	RAILYARDS MAINTENANCE CFD 2014-04	MELLO-ROOS	
0704	CURTIS PARK CFD 2014-02	MELLO-ROOS	122
0705	CREAMERY CFD 2015-02 IMPROVEMENTS	MELLO-ROOS	122
0707	MCKINLEY VILLAGE CFD NO 2015-04	MELLO-ROOS	122
0710	SMD 2014-04 - DELTA SHORES #1	MELLO-ROOS	
0734	RECLAMATION DISTRICT NO 554	WC 50904	
0735	RECLAMATION DISTRICT NO 3	WC 50904	
0737	RD 800 (COSUMNES) O & M	82 BENEFIT ACT	
0738	RECLAMATION DISTRICT NO. 1000	WC 51895.5	
0739	RD 1000 STORMWATER SERVICE FEE	CA WATER 50900	
0740	RECLAMATION DISTRICT #813 BENEFIT	WC 50902	
0742	MAINTENANCE AREA 9	WATER ACT	
0781	AMERICAN RIVER FLOOD ZONE B	WC 12878.40	
0784	AMERICAN RIVER FLOOD ZONE C	WC 12878.40	
0791	AMERICAN RIVER FLOOD ZONE A	WC 12878.40	
0800	TAX CREDIT-AIRLINE-R & T 401.17	R & T 401.17	
0801	R&T 0270-\$250 IN LIEU OF LATE EXEMP	R & T 0270	
0802	INTEREST ERRONEOUSLY REFUNDED	R & T 4831(c)	
0805	DEMAND FOR REIMB -ERRONEOUS REFUND	R & T 4831(C)	
0810	SECURED TAX LEVY - BASE 1	R & T 4831(C)	
0811	SECURED TAX LEVY - BASE 2	R & T 4831(C)	
0812	SECURED 10% PENALTY	R & T 4831(C)	

DIRECT LEVY DISTRICTS EXISTING IN FISCAL YEAR 2023-24

DIRECT LEVY NUMBER	DIRECT LEVY NAME	STATUTORY (1)	J CODE
0813	SECURED - COST	R & T 4831(C)	
0814	SECURED - REDEMPTION PENALTY	R & T 4831(C)	
0815	SECURED - REDEMPTION STATE FEE	R & T 4831(C)	
0816	SJ LIEN RESEARCH FEE	R & T 2922	
0817	INTEREST	R & T 2922	
0818	RR UNITARY 1 PERCENT	R&T 100	
0819	RR UNITARY DEBT SERVICE	R&T 100	
0850	AMERICAN RIVER CN2	L & L ACT 1972	
0851	CFD NO 13 (ARC NORTH)	MELLO-ROOS	
0852	BROADSTONE 3	L & L ACT 1972	
0853	BROADSTONE UNITS # 3 CFD NO 12	MELLO-ROOS	
0854	COBBLE RIDGE	L & L ACT 1972	
0855	SIERRA ESTATES	L & L ACT 1972	
0856	NATOMA VALLEY	L & L ACT 1972	
0858	THE RESIDENCES	L & L ACT 1972	
0860	BROADSTONE 4	L&L ACT 1972	
0861	CFD NO 19 (MANGINI RANCH)	MELLO-ROOS	122
0862	CFD NO 19 MANGINI RANCH MAINTENANCE	MELLO-ROOS	
0863	PROSPECT RIDGE L&L	L&L 1972	
0864	WILLOW CREEK EAST NO 2 L&L	L&L ACT 1972	
0900	RIVER DELTA FIRE SPECIAL TAX	GC 53978	
0901	RIVER DELTA FIRE SPECIAL TAX 2	GC 53978	
0950	BRANNAN-ANDRUS LEVEE MAINT DISTICT	WC 50902	
1000	RECLAMATION DISTRICT NO. 317	WC 50902	
1025	RECLAMATION DISTRICT #407	WC 50902	
1026	RECLAMATION DISTRICT NO 551	WATER CODE 50902	
1027	RECLAMATION DISTRICT NO. 556	WC 50902	
1030	CA HERO RES SACRAMENTO	AB 811/1915 BOND	112
1035	CFHA CFD 2014-1	MELLO-ROOS	122
1039	CEDA RESI PACE	1915 BOND ACT	112
1040	CEDA PACE BOND SERIES 2014-1	1915 BOND ACT	112
1041	CEDA PACE BOND SERIES 2014-2	1915 BOND ACT	112
1042	PACEFUND SACRAMENTO	1911/1915 ACTS	122
1045	MPOWER PIONEER	1915 BOND	112
1050	RECLAMATION DISTRICT #2067	WC 50902	
1055	R STREET SACRAMENTO PBID	H&S CODE 36601	
1060	CMFA E3 PROGRAM	1915 BOND ACT	112
1061	CMFA ONPACE	1915 BOND ACT	112
1062	ELK GROVE CFD NO. 2019-3	MELLO-ROOS	122
1063	CMFA CFD NO 2020-7	MELLO-ROOS	122
1064	CMFA CFD NO 2022-19	MELLO-ROOS	122
1065	CMFA CFD NO 2023-5	MELLO-ROOS	122
1066	CMFA CFD NO 2022-6	MELLO-ROOS	122
1067	CMFA CFD NO 2020-4 IA3	MELLO-ROOS	122
1068	CMFA CFD NO 2022-23	MELLO-ROOS	122
1069	RD 551 GROUNDWTR MGT NDGSA FEE	CA WC 10730	
1070	SGMA FEE	CA WC 10730	
1071	CSCDA SCIP AD NO. 18-08	1915 BOND ACT	112
1072	CSCDA SCIP AD NO. 18-09	1915 BOND ACT	112
1073	CSCDA SCIP AD NO. 18-10	1915 BOND ACT	112
1074	CSCDA SCIP AD NO. 18-11	1915 BOND ACT	112
1075	CSCDA SCIP AD NO. 18-12	1915 BOND ACT	112

DIRECT LEVY DISTRICTS EXISTING IN FISCAL YEAR 2023-24

DIRECT LEVY NUMBER	DIRECT LEVY NAME	STATUTORY (1)	J CODE
1076	CSCDA SCIP AD NO. 18-14	1915 BOND ACT	112
1077	CSCDA SCIP AD NO. 18-15	1915 BOND ACT	112
1078	CSCDA SCIP AD NO. 18-17	1915 BOND ACT	112
1079	CSCDA SCIP AD NO. 18-19	1915 BOND ACT	112
1080	CSCDA SCIP AD NO. 19-01	1915 BOND ACT	112
1081	CSCDA SCIP AD NO. 19-02	1915 BOND ACT	112
1082	CSCDA SCIP AD NO. 19-05	1915 BOND ACT	112
1083	CSCDA E3/FORTIFI PROGRAM	1911 ACT	
1084	CSCDA SCIP AD NO. 19-06	1913/15 BOND ACT	112
1085	CSCDA SCIP AD NO. 19-07	1913/15 BOND ACT	112
1086	CSCDA SCIP AD NO. 19-08	1913/15 BOND ACT	112
1087	CSCDA SCIP AD NO. 19-09	1913/15 BOND ACT	112
1088	CSCDA SCIP AD NO. 19-10	1913/15 BOND ACT	112
1089	CSCDA SCIP AD NO. 19-12	1913/15 BOND ACT	112
1090	CFD 22 (FOLSOM HEIGHTS)	MELLO-ROOS	122
1091	CFD 22 (FOLSOM HEIGHTS) SERVICES	MELLO-ROOS	
1092	CSCDA SCIP AD NO. 19-13	1913/15 BOND ACT	112
1093	CSCDA SCIP AD NO. 19-14	1913/15 BOND ACT	112
1094	CSCDA SCIP AD NO. 19-16	1913/15 BOND ACT	112
1095	CSCDA SCIP AD NO. 19-17	1913/15 BOND ACT	112
1096	CSCDA SCIP AD NO. 19-18	1913/15 BOND ACT	112
1097	CSCDA SCIP AD NO. 18-16	1913/15 BOND ACT	112
1098	CSCDA SCIP AD NO. 19-15	1913/15 BOND ACT	112
1099	CSCDA SCIP AD NO. 20-21	1913/15 BOND ACT	112
1100	NATOMAS MEADOWS CFD 2007-01 IA1 ESC	MELLO-ROOS	
1101	SMD 2014-04 #6 - CHURCH ST STATION	MELLO-ROOS	
1102	CSCDA SCIP AD NO. 20-02	1913/15 BOND ACT	112
1103	CSCDA SCIP AD NO. 20-04	1913/15 BOND ACT	112
1104	CSCDA SCIP AD NO. 20-05	1913/15 BOND ACT	112
1105	DELINQUENT REFUSE/RECYCLING	H & S 5473(A)	
1106	GIBSON CROSSING LANDSCAPE MAINT	MELLO-ROOS	
1107	SMD 2014-04 #9 - THE COVE	MELLO-ROOS	
1108	16TH STREET PBID NO. 2020-02	PBID LAW 1994	
1109	RD349 FLOOD CONTROL ASMT	WC 50904	
1110	SCGA SGMA FEE	CA WC 10730	
1111	SAC SERV CFD 2018-05 ZONE #1	MELLO-ROOS	
1112	SMD 2014-04 #5 CROCKER VILLAGE	MELLO-ROOS	
1113	CFD 23(FOLSOM RANCH) IA1	MELLO-ROOS	122
1114	CFD 23 (FOLSOM RANCH) IA1 SERVICES	MELLO-ROOS	
1115	CFD 23 (FOLSOM RANCH) IA3	MELLO-ROOS	122
1116	CFD 23 (FOLSOM RANCH) IA3 SERVICES	MELLO-ROOS	
1117	CSCDA SCIP AD NO. 20-03	1913/15 BOND ACT	112
1118	CSCDA SCIP AD NO. 20-07	1913/15 BOND ACT	112
1119	CSCDA SCIP AD NO. 20-08	1913/15 BOND ACT	112
1120	CSCDA SCIP AD NO. 20-09	1913/15 BOND ACT	112
1121	CSCDA SCIP AD NO. 20-10	1913/15 BOND ACT	112
1122	CSCDA SCIP AD NO. 21-02	1913/15 BOND ACT	112
1123	CSCDA SCIP AD NO. 21-04	1913/15 BOND ACT	112
1124	CMFA CFD NO. 2021-2	MELLO-ROOS	122
1125	CMFA CFD NO. 2020-3 AREA NO.1	MELLO-ROOS	122
1126	CMFA CFD NO. 2020-4 AREA NO.1	MELLO-ROOS	122
1127	CMFA CFD NO. 2020-3 AREA NO.2	MELLO-ROOS	122

DIRECT LEVY DISTRICTS EXISTING IN FISCAL YEAR 2023-24

DIRECT LEVY NUMBER	DIRECT LEVY NAME	STATUTORY (1)	J CODE
1128	MITCHELL FARMS AD #03-01 ZONE 3	L&L ACT OF 1972	
1129	GALT CFD 2020-1 (SERVICES)	MELLO-ROOS	
1130	OHWD GROUNDWATER USAGE ACREAGE FEE	CA WC 10730	
1131	GREENBRIAR CFD NO. 2018-03 (IA1)	MELLO-ROOS	122
1132	SCGSA SAN JOAQUIN COSUMNES SUBBASIN	CA WC 10730	
1133	PRAIRIE OAKS RANCH NO. 2	L&L ACT 1972	
1134	CLAY WD GROUNDWATER	CA WC 10730	
1135	SLOUGHHOUSE RCD GROUNDWATER	CA WC 10730	
1136	GALT ID GROUNDWATER USAGE ACREAGE	CA WC 10730	
1138	CMFA CFD NO. 2021-19	MELLO-ROOS	122
1139	CMFA CFD NO. 2020-4 IA 2	MELLO-ROOS	122
1140	CSCDA SCIP AD NO. 21-07	1913/15 BOND ACT	112
1141	CSCDA SCIP AD NO. 21-08	1913/15 BOND ACT	112
1142	CSCDA SCIP AS NO. 22-01	1913/15 BOND ACT	112
1143	CSCDA SCIP AD NO. 22-02	1913/15 BOND ACT	112
1144	CSCDA SCIP AD NO. 22-03	1913/15 BOND ACT	112
1145	CSCDA SCIP AD NO. 22-04	1913/15 BOND ACT	112
1146	CSCDA SCIP AD NO. 22-05	1913/15 BOND ACT	112
1147	CSCDA CFD NO.2022-03 (LAUREL RANCH)	MELLO-ROOS	
1148	CSCDA SCIP AD NO. 22-06	1913/15 BOND ACT	112
1149	CSCDA SCIP CFD NO. 2022-03	MELLO-ROOS	122
1150	COSUMNES COMM SERV DIST CFD 2021-1	MELLO-ROOS	
1151	CFD 2022-1 (ELLIOT SPRINGS)	MELLO-ROOS	
1160	DELTA SHORES CFD 2019-01 (IA2)	MELLO-ROOS	122
1161	RAILYARDS CFD NO. 2018-01 (IMPR.)	MELLO-ROOS	122
1170	WYATT RANCH AD#98-02 ZONE 4	L&L ACT OF 1972	
1175	ARDEN-ARCADE PROP & BUS IMP DIST	H&S 36625	
1180	RLECWD DELINQUENT RATEPAYER	CA WA 10730	
1185	CSCDA SCIP CFD NO. 2022-11	MELLO-ROOS	122
1186	CSCDA SCIP CFD NO. 2023-02	MELLO-ROOS	122
1187	CMFA CFD NO 2022-18	MELLO-ROOS	122
1188	CMFA CFD NO. 2023-7	MELLO-ROOS	122
1190	CSCDA CA FIRST PETROS	BOND ACT 1915	112
1200	CFD 23 (FOLSOM RANCH) IA2	MELLO-ROOS	122
1201	CFD 23 (FOLSOM RANCH)IA2 SERVICES	MELLO-ROOS	
1202	CFD 23 (FOLSOM RANCH) IA4	MELLO-ROOS	122
1203	CFD 23 (FOLSOM RANCH) IA4 SERVICES	MELLO-ROOS	
1204	CFD 23 (FOLSOM RANCH) IA 5	MELLO-ROOS	122
1205	CFD 23 (FOLSOM RANCH) IA5 SERVICES	MELLO-ROOS	
1206	CFD 23 (FOLSOM RANCH)IA6	MELLO-ROOS	122
1207	CFD 23 (FOLSOM RANCH)IA6 SERVICES	MELLO-ROOS	
1208	CFD 23 (FOLSOM RANCH) IA7	MELLO-ROOS	122
1209	CFD 23 (FOLSOM RANCH) IA7 SERVICES	MELLO-ROOS	

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 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)

DIRECT LEVY DISTRICTS EXISTING IN FISCAL YEAR 2023-24

DIRECT LEVY NUMBER	DIRECT LEVY NAME	STATUTORY (1)	J 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

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

**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 (Maximum 35 characters)	BRIEF DESCRIPTION OF DIRECT LEVY DISTRICT	STATUTORY AUTHORITY (1)	FISCAL YEAR of which the district is to be levied	Judiciary Forecloseable Status of District (2)	REQUIRED GENERAL LEDGER INFORMATION - Applies to Sacramento County Levy Agencies (3)

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) - JUDICIARY FORCLOSABLE - Resolution

pursue the removal of the delinquent levies from the delinquent secured tax bill as specified by the bond covenant.

(3) - 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 Attach 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 T AttB Resolution Date:

[illegible]

- (1) - **DIRECT LEVY NUMBER** - please input in ascending order
(2) - **STATUTORY AUTHORITY** under which the district is formed. Example: Mello-Roos, 1915 Bond Act, etc.
(3) - **JUDICIARY FORCLOSABLE** - Resolution stipulating that your district will pursue the removal of the delinquent levies from delinquent secured tax bill as specified by the bond covenant.

DISTRICT APPROVAL:

I have read and understand the Fiscal Year 2024-25 direct levy instruction letter explaining the terms and conditions, requirements and costs for the agency's direct levies placed on the County Annual Secured tax roll and agree to those terms and conditions stated therein for all direct levies submitted.

Electronic data output for annual and apportionment process will be sent to the emails listed below. Due to the system limitation, only 3 email address can be entered. If more than 3 persons should receive the data, a group email address is suggested.

AGENCY NAME:

Department/Division: _____ Mailing Address: _____

Authorized Signature: _____ Date: _____

Title: _____

Agency's Direct Contact: _____ Contact 2: _____

Phone: _____ Phone 2: _____

E-mail: _____ E-mail 2: _____

Consultant Name: _____ Consultant Address: _____

Contact Person: _____ **Phone:** _____ **Email:** _____

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

Name: _____ Phone: _____

Dept of Finance - Auditor-Controller Division Use

Update CHECKLIST and DT Screen: By:

COUNTY OF SACRAMENTO
DEPARTMENT OF FINANCE
AUDITOR-CONTROLLER DIVISION
DIRECT LEVY DATA SUBMISSION
SECURED TAX ROLL FISCAL YEAR 2024-25

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)

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

DISTRICT APPROVAL:

I have read and understand the Fiscal Year 2024-25 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)
SECURED TAX ROLL FISCAL YEAR 2024-25**

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

Direct Levy Number	Direct Levy Name	Revised Item Count	Revised Total Amount	Original Item Count	Original Total Amount

RECAP:

ADD COUNT IN FILE

DELETE COUNT IN FILE

CORRECTION COUNT IN FILE

DISTRICT APPROVAL:

I have read and understand the Fiscal Year 2024-25 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: _____

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 CORRECTION - REMOVAL
AFTER THE ANNUAL SECURED TAX ROLL PROCESS
FISCAL YEAR 2024-25

ATTENTION: The cut-off date for changes will be April 7, 2025.

Corrections or removal requests received after April 7, 2025, will be processed the last week of July 2025.

Direct Levy #: _____

Date: _____

Direct Levy Name: _____

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

If the annual tax bill is cancelled, assessment will be prorated among owners when there is a change in ownership.

**I have read and understand the Direct Levy Instruction letter explaining the requirements and per
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.gov

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.
- B. Naming convention for file is **DxxxxV01.M01**
Where: xxxx = The DL district number
Examples: **D0102V01.M01**
File for DL# 0102
- 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.
- 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

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.

DATA SUBMISSION REQUIREMENTS

ATTACHMENT G

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.
- 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	xxxxxxxxxxxx	000000000	000000000	Xxxxxxxxxxxx	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"

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
2024-2025 Cost Schedule**

1.	Annual cost for maintaining any agency's direct levy in the Sacramento County Property Tax Billing, Collection and Apportionment systems.	\$32.00
2.	Per levy cost for system's processing (annual process).	\$0.07
3.	Per levy cost for levying, processing, and apportioning direct levies (Auditor-Controller Division's cost).	\$0.07
4.	Per levy cost for collecting (Tax Collection Division's cost).	\$0.45
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).	\$0.53
6.	Per levy key data entry cost for preparing data files.	\$7.50
7.	Per levy cost for key data entry processing of deletion or correction <u>prior</u> to the extension of the secured main roll tax.	\$7.50
8.	Per levy cost for deletion or correction <u>after</u> the secured main roll billing process: \$30.00 administrative cost, plus the interest costs of delayed collection and any penalties lost by extending the due date.	\$30.00