

Staff Report

TO: Board of Directors

FROM: Chip Close, Water Operations Manager
Aurora Tipton, Customer Service Administrator

DATE: June 22, 2022

SUBJECT: **Placing Delinquent Accounts on District Assessment Roll for Collection**

OPERATIONS

RECOMMENDATION:

Adopt Resolution No. 2022-35 and Resolution No. 2022-36 placing delinquent accounts on County Assessment Roll for Collection for Nevada and Placer Counties.

BACKGROUND:

The District proactively works with our customer base to provide options for past due balances. This helps many customers stay current and continue water service. Unfortunately, the District also experiences a number of customers that have delinquent balances in spite of multiple past due bill notifications. In these cases, the District sends the customer a notification that if not paid, a lien will be added to the property via the County tax role. For those who do not respond, the District utilizes its rights provided by the California Water Code Section 25806, attached for reference. In summary, this section states that any charges for water or other services that remain unpaid, may in the discretion of the District, be added to and become a part of the annual assessment levied upon the real property and shall constitute a lien on that real property.

As has been done in prior years and in order to levy special taxes for collection on the County's tax rolls, a resolution is required annually prior to the submittal deadline established by each County.

The charges that are recommended for transfer to the County Assessment Roll are for services rendered in 2021 therefore they are eligible for transfer to the tax roll.

The following table summarizes 10 years of tax transfer data by number of parcels and total delinquent balance:

TAX TRANSFER YEAR	PARCEL COUNT	DELINQUENT BALANCE
2022	1,041	\$ 210,312.80
2021	845	\$ 193,213.57
2020	777	\$ 95,953.73
2019	540	\$ 83,038.82
2018	523	\$ 97,795.82
2017	543	\$ 83,235.70
2016	517	\$ 70,572.90
2015	559	\$ 71,804.02
2014	582	\$ 89,539.66
2013	591	\$ 105,399.94

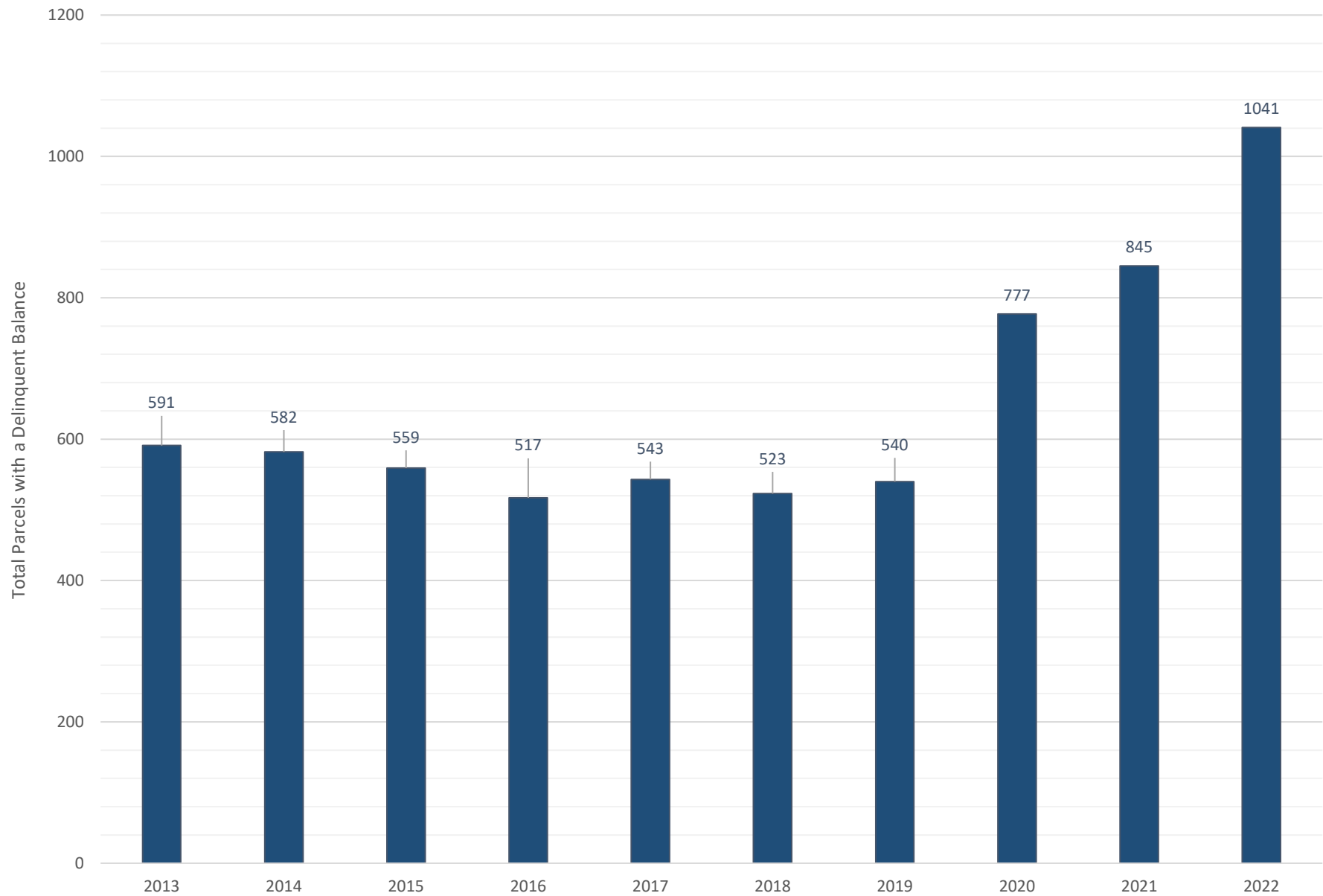
BUDGETARY IMPACT:

A total of \$210,585.36 for charges billed and uncollected in 2021 will be realized upon the adoption of the resolutions.

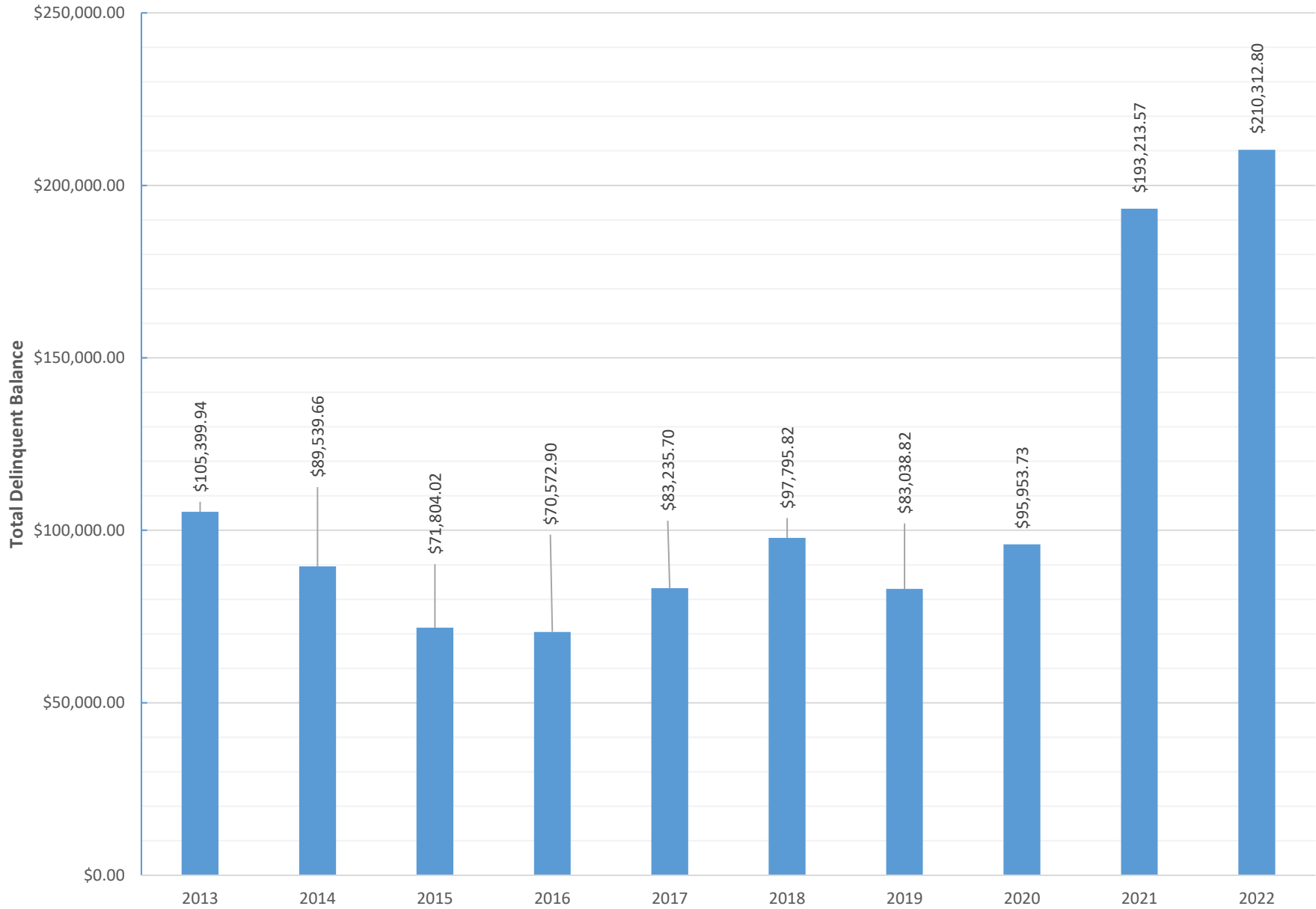
Attachments (5):

- Graph of 10-year tax collection trend by parcel count
- Graph of 10-year tax collection trend by total delinquent balance
- State of California Water Code Section 25806
- Resolution No. 2022-35 with exhibits
- Resolution No. 2022-36 with exhibits

10 Year Tax Collection Trend by Parcel Count



10 Year Tax Collection Trend by Total Delinquent Balance



State of California

WATER CODE

Section 25806

25806. (a) In case any charges for water and other services or either remain unpaid, the amount of the unpaid charges may, in the discretion of the district:

(1) If unpaid at the time specified for delivery of the assessment book to the collector, be added to and become a part of the annual assessment levied upon the real property upon which the water for which the charges are unpaid was used and upon the real property subject to the charges for any other district services and shall constitute a lien on that real property. However, if, during the year preceding the date on which the first installment of real property taxes which evidence the charges appears on the roll, any real property to which the lien would attach has been transferred or conveyed to a bona fide purchaser for value, or if a lien of a bona fide encumbrancer for value has been created and attaches thereon, then the lien which would otherwise be imposed by this subdivision shall not be added to and become part of the annual assessment nor shall it attach to the real property.

(2) Be secured at any time by filing for record in the office of the county recorder of any county, a certificate specifying the amount of the charges and the name and address of the person liable therefor.

From the time of recordation of the certificate, the amount required to be paid together with interest and penalty constitutes a lien upon all real property in the county owned by the person or afterwards, and before the lien expires, acquired by him or her. The lien has the force, priority, and effect of a judgment lien and shall continue for 10 years from the date of the filing of the certificate unless sooner released or otherwise discharged. The lien may, within 10 years from the filing of the certificate or within 10 years from the date of the last extension of the lien in the manner herein provided, be extended by filing for record a new certificate in the office of the county recorder of any county and from the time of the filing the lien shall be extended to the real property in such county for 10 years unless sooner released or otherwise discharged.

When the charges have become delinquent, they may be collected in the manner provided for the collection of delinquent assessments in Chapter 5 (commencing with Section 26075) and Chapter 6 (commencing with Section 26225) of Division 11 of Part 10.

(b) Where the county assumes the responsibility of assessment and collection pursuant to Chapter 7 (commencing with Section 26500), the amount of the unpaid charges may be added to, and become part of, the annual assessment levied upon the real property upon which the water for which the charges are unpaid was used and upon the real property subject to the charges for any other district services and shall

constitute a lien on that real property upon recordation of the order confirming the assessment in the office of the county recorder of the county in which the real property is situated. However, if, during the year preceding the date on which the first installment of real property taxes which evidence the charges appears on the roll, any real property to which the lien would attach has been transferred or conveyed to a bona fide purchaser for value, or if a lien of a bona fide encumbrancer for value has been created and attaches thereon, then the lien which would otherwise be imposed by this subdivision shall not attach to the real property and the costs of the water and services or either, as confirmed, relating to the property shall be transferred to the unsecured roll for collection.

(Amended by Stats. 1987, Ch. 1052, Sec. 2.)



RESOLUTION NO. 2022-35
OF THE BOARD OF DIRECTORS OF THE NEVADA IRRIGATION DISTRICT

**PLACING DELINQUENT ACCOUNTS ON DISTRICT ASSESSMENT ROLL
FOR COLLECTION – NEVADA COUNTY**

WHEREAS the Board of Directors of the Nevada Irrigation District has submitted bills to certain members of said District for charges assessed in accordance with Sections 22280 and 25806 of the Water Code of the State of California; and

WHEREAS the recipients of water applicable to those charges have not made payment; and

WHEREAS a continuous Standard Form Tax Collection Services Contract between the District and the Nevada County Board of Supervisors was previously approved.

RESOLVED that the Board of Supervisors of the County of Nevada be requested to levy payment in the following amounts against the parcels listed on the attached exhibit and hereby made a part of this resolution.

BE IT FURTHER RESOLVED that the Secretary of this District is directed to forward certified copies of this resolution to the Board of Supervisors of the County of Nevada.

PASSED AND ADOPTED by the Board of Directors of the Nevada Irrigation District at a regular meeting thereof held on the 22nd day of June, 2022, by the following roll call vote:

AYES:	Directors:
NOES:	Directors:
ABSTAIN:	Directors:
ABSENT:	Directors:

President of the Board of Directors

ATTEST

Board Secretary

Tax Transfer Listing Nevada County 2022

<u><i>parcel_id</i></u>	<u><i>Amount</i></u>
N0004-040091-000	36.00
N0005-0500093-00	36.00
N0005-100057-000	36.00
N0006-70001-0000	147.38
N0009-201020-000	72.00
N0012-880004-000	72.00
N001-770-020-000	72.00
N001-780-033-000	72.00
N0021-670021-000	36.00
N0021-670023-000	309.28
N0021-680019-000	36.00
N0021-690009-000	36.00
N0021-690012-000	36.00
N0021-690019-000	36.00
N0021-690026-000	36.00
N0021-690029-000	36.00
N0021-69006--000	36.00
N0022-120041-000	517.46
N002-240-022-000	72.00
N002-270-004-000	72.00
N0023-070029-000	72.00
N0023-140001-000	72.00
N002-540-002-000	72.00
N002-580-003-000	72.00
N002-640-004-000	166.00
N0026-480006-000	72.00
N0026-480007-000	72.00
N0026-490001-000	72.00
N0026-490005-000	72.00
N0026-490011-000	72.00
N0026-490012-000	72.00
N0026-490034-000	72.00

<u>parcel_id</u>	<u>Amount</u>
N0026-500004-000	72.00
N002-660-015-000	36.28
N002-680-011-000	18.14
N002-700-004-000	72.00
N002-700-006-000	247.14
N0035-640001-000	72.00
N0035-640002-000	72.00
N0035-640003-000	72.00
N0035-640004-000	72.00
N0035-640005-000	72.00
N0035-640006-000	72.00
N0035-640007-000	72.00
N0035-640008-000	72.00
N0035-640009-000	72.00
N0035-640011-000	72.00
N0035-640012-000	72.00
N0035-640014-000	72.00
N0035-640028-000	72.00
N0035-640030-000	72.00
N0036-210081-000	72.00
N0037-190016-000	72.00
N004-030-043-000	72.00
N004-030-044-000	757.36
N004-040-049-000	72.00
N004-040-090-000	36.00
N004-051-007-000	72.00
N004-051-016-000	72.00
N004-051-048-000	868.50
N004-060-075-000	72.00
N004-060-076-000	72.00
N004-060-078-000	36.00
N004-070-002-000	72.00
N004-070-028-000	3815.48
N004-070-058-000	72.00
N004-070-074-000	72.00

<u>parcel_id</u>	<u>Amount</u>
N004-131-044-000	1282.04
N004-140-066-000	72.00
N004-151-042-000	72.00
N004-170-058-000	18.60
N004-180-022-000	72.00
N004-450-020-000	264.54
N004-460-014-000	943.74
N004-490-001-000	18.14
N004-650-003-000	72.00
N004-650-013-000	72.00
N004-670-015-000	36.00
N004-670-016-000	36.00
N005-010-005-000	72.00
N005-010-018-000	163.14
N005-010-034-000	72.00
N005-020-009-000	36.00
N005-020-020-000	36.00
N005-100-003-000	72.00
N005-100-092-000	94.40
N0051-120022-000	72.00
N0051-131018-000	90.70
N0052-150024-000	66.00
N005-320-007-000	22.76
N0056-080007-000	36.28
N0056-100003-000	510.96
N0056-330035-000	36.00
N0056-380002-000	36.00
N0057-050004-000	793.76
N0057-260017-007	72.00
N0057-260023-002	72.00
N0057-260023-003	72.00
N0057-260023-005	72.00
N0057-260023-006	72.00
N0057-300005-000	72.00
N006-391-038-000	72.00

<u>parcel_id</u>	<u>Amount</u>
N006-401-021-000	72.00
N006-410-010-000	1187.20
N006-461-045-000	72.00
N006-481-009-000	72.00
N006-481-016-000	72.00
N006-481-017-000	72.00
N006-800-001-000	581.12
N006-800-018-000	757.36
N006-820-020-000	72.00
N006-820-027-000	72.00
N006-820-035-000	72.00
N006-920-008-000	36.00
N007-130-019-000	311.26
N007-130-026-000	921.26
N007-130-029-000	422.72
N007-140-012-000	499.32
N007-140-015-000	77.14
N007-140-018-000	229.68
N007-150-025-000	998.16
N007-180-045-000	192.10
N007-230-013-000	72.00
N007-240-013-000	259.70
N007-240-034-000	480.70
N007-250-006-000	72.00
N007-260-009-000	72.00
N007-270-027-000	237.98
N007-330-034-000	46.18
N007-340-010-000	176.28
N007-380-011-000	688.38
N007-380-017-000	72.00
N007-400-006-000	72.00
N007-410-005-000	72.00
N007-410-006-000	253.36
N007-410-015-000	72.00
N007-430-007-000	72.00

<u>parcel_id</u>	<u>Amount</u>
N007-470-006-000	154.02
N007-560-004-000	345.14
N007-570-022-000	442.28
N008-011-003-000	1918.74
N008-020-006-000	189.42
N008-020-027-000	109.74
N008-020-048-000	72.00
N008-050-024-000	391.70
N008-060-031-000	199.76
N008-070-039-000	277.12
N008-080-026-000	72.00
N008-110-020-000	288.54
N008-130-005-000	517.84
N008-140-031-000	100.10
N008-190-017-000	264.50
N008-190-038-000	915.42
N008-220-014-000	387.94
N008-750-026-000	278.36
N008-790-021-000	375.82
N008-820-005-000	139.56
N008-820-030-000	361.34
N008-820-031-000	413.78
N008-861-030-000	353.60
N008-880-006-000	119.70
N008-900-004-000	442.62
N008-920-010-000	36.00
N008-920-023-000	481.94
N008-931-032-000	182.08
N009-190-041-000	37.20
N009-201-021-000	72.00
N009-230-019-000	285.40
N009-240-042-000	72.00
N009-290-001-000	36.00
N009-292-009-000	215.68
N009-370-011-000	72.00

<u>parcel_id</u>	<u>Amount</u>
N009-400-027-000	201.98
N009-411-032-000	238.30
N009-430-003-000	592.54
N009-430-031-000	72.00
N009-550-034-000	716.86
N009-660-006-000	281.20
N009-680-025-000	36.00
N009-680-026-000	36.00
N009-690-013-000	72.00
N009-700-049-000	144.00
N009-700-050-000	117.90
N009-730-014-000	36.00
N011-020-048-000	36.00
N011-031-005-000	72.00
N011-031-007-000	36.00
N011-031-009-000	72.00
N011-041-033-000	72.00
N011-041-041-000	36.00
N011-041-048-000	72.00
N011-151-006-000	72.00
N011-151-007-000	72.00
N011-151-015-000	60.00
N011-151-016-000	72.00
N011-151-021-000	72.00
N011-151-032-000	230.46
N011-151-035-000	36.00
N011-151-036-000	72.00
N011-161-012-000	144.00
N011-161-026-000	36.00
N011-161-029-000	66.00
N011-171-012-000	72.00
N011-171-013-000	36.00
N011-171-018-000	108.00
N011-171-023-000	36.00
N011-171-032-000	72.00

<u>parcel_id</u>	<u>Amount</u>
N011-171-046-000	72.00
N011-171-050-000	72.00
N011-171-072-000	72.00
N011-171-076-000	36.00
N011-191-023-000	66.00
N011-191-024-000	66.00
N011-191-025-000	66.00
N011-191-029-000	66.00
N011-191-030-000	36.00
N011-191-047-000	72.00
N011-191-053-000	72.00
N011-191-054-000	36.00
N011-221-018-000	72.00
N011-221-019-000	22.00
N011-221-022-000	36.00
N011-221-025-000	72.00
N011-221-026-000	72.00
N011-221-032-000	72.00
N011-640-024-000	72.00
N011-640-035-000	72.00
N011-680-004-000	144.00
N011-700-004-000	72.00
N012-010-059-000	3355.30
N012-030-018-000	72.00
N012-030-019-000	72.00
N012-040-015-000	43.72
N012-040-045-000	72.00
N012-040-046-000	1720.72
N012-040-067-000	235.96
N012-091-002-000	72.00
N012-091-006-000	46.92
N012-100-004-000	72.00
N012-100-006-000	72.00
N012-100-014-000	144.00
N012-100-017-000	72.00

<u>parcel_id</u>	<u>Amount</u>
N012-133-003-000	36.00
N012-140-007-000	134.50
N012-151-025-000	437.68
N012-151-026-000	72.00
N012-170-009-000	72.00
N012-180-016-000	72.00
N012-210-035-000	36.00
N012-210-038-000	108.00
N012-210-044-000	36.00
N012-210-045-000	72.00
N012-222-037-000	72.00
N012-241-035-000	72.00
N012-250-022-000	72.00
N012-261-001-000	72.00
N012-261-002-000	72.00
N012-261-004-000	144.00
N012-261-044-000	72.00
N012-261-047-000	72.00
N012-261-055-000	72.00
N012-641-014-000	72.00
N012-710-011-000	72.00
N012-810-014-000	571.00
N012-830-007-000	568.64
N012-850-013-000	1237.16
N020-030-010-000	36.00
N020-040-023-000	315.62
N020-040-029-000	248.80
N020-040-038-000	286.96
N020-060-033-000	424.40
N020-060-036-000	72.00
N020-070-014-000	332.52
N020-080-008-000	126.92
N020-310-018-000	915.24
N020-320-009-000	108.36
N020-320-011-000	820.54

<u>parcel_id</u>	<u>Amount</u>
N020-340-006-000	260.88
N020-350-006-000	72.00
N020-370-005-000	72.00
N020-390-010-000	52.82
N020-390-034-000	72.00
N020-460-014-000	138.54
N020-490-009-000	2316.24
N020-500-007-000	72.00
N020-750-023-000	72.00
N020-780-043-000	222.22
N020-780-047-000	72.00
N020-780-051-000	72.00
N020-790-010-000	163.04
N020-790-030-000	215.94
N020-800-008-000	74.08
N020-810-032-000	1483.50
N020-860-006-000	552.76
N020-870-011-000	73.26
N020-870-022-000	72.00
N020-880-005-000	72.00
N020-890-020-000	72.00
N020-890-023-000	1312.04
N021-020-007-000	121.00
N021-140-009-000	36.00
N021-160-006-000	670.92
N021-260-002-000	36.00
N021-310-023-000	302.34
N021-330-011-000	954.60
N021-330-020-000	707.16
N021-350-016-000	681.72
N021-350-024-000	220.06
N021-350-028-000	455.90
N021-390-008-000	358.96
N021-410-006-000	43.18
N021-420-044-000	177.38

<u>parcel_id</u>	<u>Amount</u>
N021-430-034-000	535.76
N021-430-040-000	155.84
N021-430-047-000	86.38
N021-480-019-000	186.78
N021-540-002-000	328.62
N021-650-015-000	72.00
N021-660-010-000	72.00
N021-660-039-000	72.00
N021-660-045-000	72.00
N021-670-004-000	72.00
N021-670-006-000	72.00
N021-680-005-000	36.00
N021-680-012-000	72.00
N021-680-034-000	72.00
N021-700-012-000	72.00
N021-720-041-000	567.58
N021-730-076-000	36.00
N021-740-047-000	31.22
N022-020-024-000	57.78
N022-160-004-000	721.80
N022-160-006-000	36.00
N022-310-022-000	72.00
N022-680-020-000	53.92
N022-690-007-000	72.00
N022-690-018-000	72.00
N023-100-018-000	292.82
N023-110-017-000	113.02
N023-140-019-000	144.00
N023-210-022-000	72.00
N023-222-002-000	72.00
N023-222-026-000	446.62
N023-222-030-000	72.00
N023-250-044-000	93.24
N023-260-005-000	715.18
N023-310-010-000	72.00

<u>parcel_id</u>	<u>Amount</u>
N023-310-029-000	757.36
N023-320-021-000	72.00
N023-330-003-000	72.00
N023-350-006-000	569.56
N023-390-002-000	72.00
N023-430-037-000	72.00
N023-450-026-000	72.00
N023-450-029-000	201.98
N023-460-024-000	426.16
N023-480-011-000	36.00
N023-480-018-000	72.00
N023-480-032-000	72.00
N023-490-028-000	69.08
N023-490-029-000	452.82
N023-500-015-000	68.30
N023-510-013-000	72.00
N023-540-003-000	72.00
N023-550-028-000	18.14
N023-590-011-000	72.00
N023-600-002-000	72.00
N023-600-003-000	72.00
N023-600-004-000	72.00
N023-600-005-000	72.00
N023-600-006-000	72.00
N023-600-008-000	72.00
N023-610-022-000	46.20
N023-630-006-000	80.16
N023-630-013-000	72.00
N024-060-002-000	72.00
N024-230-007-000	277.12
N024-290-003-000	72.00
N024-340-006-000	72.00
N024-360-003-000	72.00
N024-380-007-000	72.00
N024-390-001-000	72.00

<u>parcel_id</u>	<u>Amount</u>
N024-440-001-000	72.00
N024-470-001-000	72.00
N024-480-006-000	36.04
N024-510-004-000	72.00
N024-530-007-000	72.00
N024-530-008-000	189.04
N024-530-009-000	72.00
N024-540-005-000	36.00
N024-560-015-000	180.44
N024-560-020-000	72.00
N024-590-004-000	36.00
N024-590-014-000	72.00
N024-640-020-000	72.00
N024-640-028-000	72.00
N024-650-008-000	72.00
N024-680-004-000	36.00
N024-690-008-000	72.00
N024-700-005-000	86.46
N024-710-010-000	389.24
N024-720-005-000	36.00
N024-730-007-000	72.00
N024-750-003-000	248.76
N024-770-019-000	72.00
N024-780-002-000	36.00
N024-800-005-000	72.00
N024-830-002-000	298.56
N024-830-004-000	72.00
N024-840-039-000	148.32
N024-850-056-000	72.00
N024-860-004-000	429.48
N024-860-005-000	36.00
N024-860-008-000	36.00
N024-870-007-000	341.92
N024-880-028-000	72.00
N025-150-020-000	216.00

<u>parcel_id</u>	<u>Amount</u>
N025-150-021-000	72.00
N025-160-008-000	72.00
N025-170-057-000	144.00
N025-220-046-000	72.00
N025-271-006-000	72.00
N025-271-018-000	443.68
N025-390-036-000	757.36
N025-410-012-000	144.00
N025-420-007-000	72.00
N025-430-012-000	72.00
N025-500-040-000	18.14
N025-512-028-000	757.36
N025-512-032-000	72.00
N025-512-035-000	72.00
N025-512-045-000	18.14
N025-512-052-000	641.26
N025-520-052-000	72.00
N025-520-063-000	108.00
N025-570-011-000	72.00
N026-010-008-000	72.00
N026-040-003-000	108.04
N026-050-011-000	72.00
N026-050-015-000	72.00
N026-320-007-000	443.84
N026-340-005-000	532.38
N026-370-010-000	36.00
N026-370-011-000	36.00
N026-480-001-000	72.00
N026-480-013-000	38.82
N028-010-015-000	55.04
N028-010-027-000	72.00
N028-030-001-000	72.00
N028-040-003-000	72.00
N028-040-038-000	72.00
N028-080-023-000	117.16

<u>parcel_id</u>	<u>Amount</u>
N028-191-052-000	72.00
N028-200-003-000	72.00
N028-200-065-000	72.00
N028-221-003-000	144.00
N028-221-022-000	72.00
N028-221-023-000	72.00
N028-221-039-000	72.00
N028-221-041-000	257.82
N028-221-048-000	72.00
N028-261-042-000	72.00
N028-261-052-000	72.00
N028-261-060-000	757.36
N028-280-037-000	36.00
N028-280-038-000	72.00
N028-280-058-000	72.00
N028-290-005-000	72.00
N028-390-010-000	161.96
N028-390-011-000	72.56
N028-410-005-000	36.00
N029-060-004-000	244.18
N029-060-045-000	268.60
N030-170-006-000	72.00
N030-190-030-000	145.12
N031-010-041-000	312.42
N031-020-016-000	275.36
N031-030-006-000	43.18
N031-030-022-000	271.26
N031-030-023-000	484.40
N031-040-015-000	428.92
N031-040-019-000	204.40
N031-040-027-000	74.42
N031-060-002-000	72.00
N031-060-022-000	97.98
N031-060-040-000	255.62
N031-070-019-000	440.82

<u>parcel_id</u>	<u>Amount</u>
N031-080-046-000	1042.74
N031-090-001-000	36.00
N031-090-040-000	958.46
N031-100-019-000	36.00
N031-100-020-000	84.26
N031-110-040-000	36.00
N031-120-021-000	98.36
N031-130-021-000	139.72
N031-140-024-000	72.00
N031-140-025-000	36.00
N031-140-026-000	72.00
N031-190-003-000	72.00
N031-240-028-000	497.48
N031-240-033-000	72.00
N031-240-034-000	72.00
N031-250-043-000	318.94
N031-260-018-000	115.66
N031-260-022-000	15.00
N031-260-034-000	398.14
N031-430-018-000	72.00
N032-630-022-000	108.84
N032-640-022-000	72.00
N032-640-031-000	144.00
N032-640-042-000	72.00
N033-040-025-000	95.84
N033-050-018-000	291.04
N033-060-036-000	36.00
N033-080-021-000	36.00
N033-210-007-000	72.00
N033-260-003-000	21.08
N033-260-010-000	189.20
N033-270-007-000	72.00
N033-300-002-000	36.00
N033-300-010-000	138.54
N033-300-045-000	36.00

<u>parcel_id</u>	<u>Amount</u>
N033-310-027-000	206.40
N033-330-002-000	105.72
N033-330-017-000	18.32
N033-360-016-000	98.36
N033-370-012-000	35.60
N033-380-026-000	435.74
N033-390-009-000	78.90
N033-390-018-000	324.48
N033-400-024-000	159.32
N033-400-027-000	215.64
N033-400-033-000	214.66
N033-450-036-000	164.66
N033-460-023-000	22.76
N033-500-012-000	115.58
N033-500-032-000	111.62
N033-510-030-000	139.86
N033-520-013-000	148.72
N033-560-006-000	72.00
N033-560-015-000	180.06
N033-570-018-000	23.98
N033-580-003-000	28.10
N033-610-031-000	16.82
N033-650-004-000	242.74
N034-280-002-000	72.00
N034-280-003-000	448.80
N035-020-042-000	401.98
N035-030-019-000	72.00
N035-120-003-000	266.92
N035-140-010-000	476.98
N035-191-008-000	121.14
N035-192-008-000	469.20
N035-200-023-000	705.86
N035-200-038-000	72.00
N035-221-016-000	36.00
N035-221-030-000	18.14

<u>parcel_id</u>	<u>Amount</u>
N035-230-004-000	72.00
N035-280-009-000	667.46
N035-300-031-000	1083.34
N035-300-035-000	72.00
N035-340-028-000	178.58
N035-350-021-000	114.06
N035-350-032-000	6207.28
N035-360-011-000	152.60
N035-370-026-000	133.30
N035-400-067-000	124.52
N035-400-086-000	72.00
N035-400-091-000	125.50
N035-412-008-000	72.00
N035-412-009-000	36.00
N035-412-019-000	72.00
N035-420-010-000	72.00
N035-550-020-000	72.00
N035-610-002-000	204.38
N035-620-024-000	177.96
N036-011-028-000	266.38
N036-020-008-000	95.00
N036-020-012-000	301.10
N036-020-050-001	288.00
N036-030-016-000	72.00
N036-030-020-000	290.54
N036-050-015-000	35.74
N036-060-002-000	72.00
N036-060-010-000	72.00
N036-080-012-000	72.00
N036-090-025-000	144.00
N036-130-028-000	72.00
N036-170-053-000	72.00
N036-190-001-000	72.00
N036-190-008-000	875.44
N036-190-024-000	72.00

<u>parcel_id</u>	<u>Amount</u>
N036-210-014-000	18.14
N036-230-021-000	72.00
N036-240-002-000	72.00
N036-240-007-000	72.00
N036-250-021-000	72.00
N036-250-022-000	72.00
N036-250-041-000	72.00
N036-280-011-000	72.00
N036-280-023-000	72.00
N036-280-024-000	72.00
N036-301-008-000	72.00
N036-350-004-000	366.52
N036-370-009-000	50.04
N036-380-013-000	20.82
N036-380-016-000	156.14
N036-660-010-000	313.90
N036-670-014-000	404.60
N036-680-028-000	18.20
N036-750-017-000	133.44
N037-030-010-000	36.00
N037-030-011-000	72.00
N037-050-007-000	154.28
N037-050-029-000	36.00
N037-050-055-000	36.00
N037-060-001-000	72.00
N037-060-009-000	157.74
N037-060-054-000	72.00
N037-060-057-000	72.00
N037-070-003-000	72.00
N037-080-046-000	72.72
N037-140-037-000	282.28
N037-160-015-000	96.22
N037-190-014-000	69.18
N037-200-014-000	72.00
N037-200-033-000	72.00

<u>parcel_id</u>	<u>Amount</u>
N037-260-004-000	18.14
N037-270-059-000	72.00
N037-301-011-000	262.08
N037-320-019-000	38.10
N037-360-009-000	72.00
N037-370-001-000	589.44
N037-370-008-000	542.50
N037-400-023-000	76.12
N037-400-048-000	145.76
N037-410-013-000	36.00
N037-410-020-000	58.44
N037-410-029-000	1836.34
N037-430-006-000	181.34
N037-430-015-000	36.00
N037-430-025-000	36.00
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N038-160-011-000	72.00
N038-170-008-000	444.00
N038-170-027-000	72.00
N038-190-009-000	72.00
N038-190-011-000	72.00
N038-200-009-000	143.40
N038-210-006-000	193.36
N038-210-007-000	72.00
N038-210-011-000	36.00
N038-220-021-000	72.00
N038-240-012-000	116.56
N038-240-017-000	230.34
N038-250-011-000	36.00

<u>parcel_id</u>	<u>Amount</u>
N039-020-027-000	72.00
N039-020-028-000	72.00
N039-020-065-000	72.00
N039-050-007-000	72.00
N039-050-015-000	22.00
N039-060-004-000	72.00
N039-060-007-000	72.00
N039-060-008-000	72.00
N039-060-009-000	72.00
N039-060-012-000	36.00
N039-060-013-000	72.00
N039-060-017-000	72.00
N039-060-018-000	72.00
N039-080-010-000	72.00
N039-090-027-000	72.00
N039-100-015-000	36.00
N039-141-048-000	72.00
N039-150-079-000	36.00
N039-160-025-000	72.00
N039-160-029-000	72.00
N039-240-040-000	36.00
N039-260-011-000	3881.16
N039-270-016-000	36.00
N039-270-023-000	36.00
N039-280-006-000	72.00
N039-290-004-000	72.00
N050-010-034-000	72.00
N050-051-016-000	72.00
N050-060-010-000	72.00
N050-070-009-000	72.00
N050-070-014-000	72.00
N050-070-020-000	72.00
N050-110-026-000	72.00
N050-160-035-000	72.00
N050-170-013-000	72.00

<u>parcel_id</u>	<u>Amount</u>
N050-170-016-000	72.00
N050-190-022-000	72.00
N050-350-004-000	59.00
N050-390-012-000	72.00
N050-420-020-000	72.00
N050-430-025-000	36.00
N050-430-029-000	72.00
N050-430-030-000	36.00
N050-440-001-000	36.00
N050-440-022-000	104.22
N050-470-027-000	722.40
N050-500-009-000	72.00
N051-030-011-000	156.92
N051-040-008-000	239.16
N051-060-016-000	36.00
N051-060-017-000	1502.26
N051-060-034-000	72.00
N051-070-002-000	18.14
N051-120-008-000	72.00
N051-131-014-000	72.00
N051-151-017-000	72.00
N051-151-047-000	36.00
N051-200-007-000	72.00
N051-210-044-000	72.00
N051-260-011-000	956.16
N051-270-023-000	72.00
N051-280-008-000	72.00
N051-300-024-000	72.00
N051-300-027-000	72.00
N051-300-040-000	72.00
N051-330-038-000	72.00
N051-330-039-000	72.00
N051-340-047-000	72.00
N051-350-027-000	72.00
N051-450-009-000	72.00

<u>parcel_id</u>	<u>Amount</u>
N052-010-007-000	72.00
N052-070-030-000	18.14
N052-070-059-000	72.00
N052-090-025-000	54.42
N052-120-007-000	235.64
N052-120-008-000	369.50
N052-121-001-000	907.68
N052-121-009-000	892.20
N052-130-004-000	468.62
N052-140-011-000	97.34
N052-180-020-000	108.00
N052-180-036-000	72.00
N052-200-015-000	72.00
N052-200-040-000	72.00
N052-231-062-000	72.00
N052-270-034-000	18.14
N052-290-035-000	1696.62
N052-310-003-000	72.00
N052-310-015-000	72.00
N052-320-004-000	72.00
N052-320-007-000	72.00
N052-320-014-000	144.00
N052-330-022-000	72.00
N052-330-036-000	72.00
N052-330-084-000	75.58
N052-340-029-000	72.00
N052-370-024-000	72.00
N052-370-044-000	72.00
N053-240-022-000	36.00
N053-250-002-000	72.00
N053-250-019-000	72.00
N053-280-042-000	677.46
N053-290-018-000	72.00
N053-300-007-000	72.00
N053-390-004-000	163.26

<u>parcel_id</u>	<u>Amount</u>
N053-450-015-000	72.00
N054-010-045-000	72.00
N054-040-037-000	1986.66
N054-070-015-000	198.86
N054-090-024-000	72.00
N054-110-014-000	72.00
N054-130-010-000	72.00
N054-140-018-000	72.00
N054-220-015-000	471.56
N054-230-019-000	90.70
N054-320-004-000	72.00
N054-320-018-000	72.00
N054-320-020-000	72.00
N054-320-022-000	72.00
N054-330-015-000	1689.26
N054-330-016-000	72.00
N054-330-017-000	36.28
N054-360-015-000	72.00
N054-400-021-000	72.00
N054-420-007-000	1316.50
N054-450-026-000	108.84
N055-050-039-000	72.00
N055-050-057-000	72.00
N055-060-039-000	72.00
N055-080-038-000	72.00
N055-100-047-000	72.00
N055-100-061-000	72.00
N055-110-026-000	72.00
N055-110-054-000	72.00
N055-120-019-000	72.00
N055-120-020-000	92.58
N055-140-023-000	606.22
N055-150-004-000	72.00
N055-150-013-000	72.00
N055-180-006-000	72.00

<u>parcel_id</u>	<u>Amount</u>
N056-010-001-000	612.64
N056-071-005-000	72.00
N056-071-011-000	72.00
N056-100-008-000	72.00
N056-100-010-000	72.00
N056-100-024-000	72.00
N056-100-030-000	72.00
N056-100-047-000	757.36
N056-120-025-000	72.00
N056-120-027-000	335.50
N056-140-006-000	72.00
N056-160-019-000	72.00
N056-160-059-000	72.00
N056-160-060-000	144.00
N056-190-019-000	72.00
N056-201-003-000	664.18
N056-201-004-000	72.00
N056-210-006-000	72.00
N056-210-009-000	144.00
N056-210-012-000	18.14
N056-240-031-000	72.00
N056-250-006-000	72.00
N056-260-028-000	72.00
N056-260-035-000	72.00
N056-270-006-000	72.00
N056-330-016-000	198.86
N056-340-035-000	198.86
N056-350-012-000	72.00
N056-350-013-000	18.14
N056-360-022-000	72.00
N056-460-001-000	72.54
N056-470-005-000	72.00
N057-020-014-000	757.36
N057-020-061-000	18.14
N057-071-009-000	72.00

<u>parcel_id</u>	<u>Amount</u>
N057-110-002-000	72.00
N057-110-003-000	72.00
N057-110-048-000	198.86
N057-141-009-000	18.14
N057-141-032-000	319.82
N057-141-061-000	72.00
N057-141-078-000	47.56
N057-160-003-000	72.00
N057-160-005-000	72.00
N057-160-008-000	72.00
N057-160-029-000	72.00
N057-170-012-000	72.00
N057-180-017-000	1130.12
N057-180-029-000	1122.16
N057-190-002-000	72.00
N057-240-004-000	722.40
N057-240-006-000	72.00
N057-260-010-000	72.00
N057-320-018-000	697.02
N057-320-041-000	21.00
Parcel Count:	857
	<u>168044.62</u>



RESOLUTION NO. 2022-36
OF THE BOARD OF DIRECTORS OF THE NEVADA IRRIGATION DISTRICT

**REQUESTING COLLECTION OF CHARGES ON TAX ROLL FOR
TAX YEAR 2022/2023– PLACER COUNTY**

WHEREAS, the Nevada Irrigation District (hereinafter “District”) requests the County of Placer collect on the County tax rolls certain charges which have been imposed pursuant to Sections 22280 and 25806 of the Water Code of the State of California, attached hereto; and

WHEREAS, the County has required as a condition of the collection of said charges that the District warrant the legality of said charges and defend and indemnify the County from any challenge to the legality thereof.

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Board of Directors of the Nevada Irrigation District that:

1. The Auditor-Controller of Placer County is requested to attach for collection on the County tax rolls those taxes, assessments, fees and/or charges, attached hereto.
2. The District warrants and represents that the taxes, assessments, fees and/or charges imposed by the District and being requested to be collected by Placer County comply with all requirements of State law, including but not limited to Articles XIII C and XIII D of the California Constitution (Proposition 218).
3. The District releases and discharges County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County on the property tax roll of any taxes, assessments, fees and/or charges on behalf of District.
4. In consideration for the County’s collection of the charge through the County’s property tax roll, the District agrees to and shall defend, indemnify and hold harmless the County, its officers, agents and employees (the “Indemnified Parties”) from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the

collection by County of any of District's said taxes, assessments, fees and/or charges requested to be collected by County for District, or in any manner arising out of District's establishment and imposition of said taxes, assessments, fees and/or charges. District agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of the collection of one of District's taxes, assessments, fees and/or charges, the County may offset the amount of the judgment from any other monies collected by County on behalf of District, including property taxes.

5. The District agrees that its officers, agents and employees will cooperate with the County by responding to all inquiries referred to District by County from any person concerning the District's taxes, assessments, fees and/or charges, and that District will not refer such persons to County officers and employees for response.
6. The District agrees to pay the County for the reasonable and ordinary charges to recoup its costs of placement and collection on the tax rolls at the agreed upon rate of 1% of the taxes, assessments, fees and/or charges, as provided by Government Code Sections 29304 and 51800.

PASSED AND ADOPTED by the Board of Directors of the Nevada Irrigation District at a regular meeting hereof held on the 22nd day of June, 2022, by the following roll call vote:

AYES:	Directors:
NOES:	Directors:
ABSTAIN:	Directors:
ABSENT:	Directors:

President of the Board of Directors

ATTEST:

Board Secretary

Tax Transfer Listing Placer County 2022

<u><i>parcel number</i></u>	<u><i>Amount</i></u>
P0018-070-022-000	72.00
P0018-110-028-000	72.00
P0020-012-022-000	72.00
P0020-012-023-000	72.00
P0020-060-008-000	2902.40
P0020-060-048-000	72.00
P0020-060-064-000	72.00
P0020-090-011-000	79.20
P0020-100-010-000	72.00
P0020-145-022-000	72.00
P0020-164-036-000	32.16
P0020-165-013-000	72.00
P0020-167-024-000	198.86
P0020-167-066-000	72.00
P0020-170-033-000	72.00
P0020-200-004-000	18.14
P0021-170-002-000	1814.00
P0021-190-021-000	198.86
P0021-190-035-000	72.00
P0021-200-051-000	72.00
P0021-210-033-000	72.56
P0021-210-035-000	72.56
P0021-241-047-000	72.00
P0021-250-029-000	72.00
P0026-030-032-000	72.00
P0026-030-037-000	72.00
P0026-071-012-000	72.00
P0026-072-036-000	72.56
P0026-081-013-000	72.00

<u>parcel number</u>	<u>Amount</u>
P0026-110-013-000	72.00
P0026-130-017-000	72.00
P0026-150-017-000	72.00
P0026-171-008-000	72.00
P0026-180-007-000	260.00
P0026-180-020-000	144.00
P0026-190-025-000	29.82
P0026-190-054-000	72.00
P0026-231-018-000	72.00
P0026-231-019-000	72.00
P0026-260-041-000	72.00
P0026-270-034-000	72.00
P0026-270-041-000	72.56
P0026-290-047-000	72.00
P0026-320-047-000	72.56
P0026-330-005-000	72.00
P0026-350-031-000	72.00
P0026-350-034-000	72.00
P0026-350-053-000	72.56
P0026-380-011-000	36.28
P0026-380-035-000	72.00
P0026-410-008-000	37.04
P0031-020-029-000	79.24
P0031-081-050-000	18.14
P0031-091-018-000	72.00
P0031-093-042-000	72.00
P0031-140-017-000	198.86
P0031-280-069-000	72.72
P0031-300-012-000	1135.50
P0031-300-022-000	72.00
P0031-300-037-000	72.00
P0031-300-039-000	144.00

<i><u>parcel number</u></i>	<i><u>Amount</u></i>
P0031-352-011-000	1163.70
P0031-430-055-000	759.74
P0031-430-060-000	72.00
P0031-440-005-000	72.00
P0031-460-071-000	72.00
P0031-470-014-000	943.74
P0031-480-017-000	72.00
P0038-021-025-000	72.00
P0038-032-019-000	72.00
P0038-032-067-000	18.14
P0038-080-014-000	36.28
P0038-080-020-000	72.00
P0038-080-062-000	72.00
P0038-080-064-000	144.00
P0038-080-076-000	555.48
P0038-080-089-000	304.58
P0038-101-018-000	80.00
P0038-113-007-000	613.50
P0038-121-059-000	18.14
P0038-170-018-000	36.28
P0038-180-005-000	72.00
P0038-211-026-000	72.00
P0038-223-005-000	57.44
P0038-330-005-000	72.00
P0038-360-005-000	1205.46
P0040-030-065-000	72.00
P0040-090-035-000	72.00
P0051-010-014-000	2065.66
P0051-010-035-000	72.00
P0051-030-024-000	849.68
P0051-030-084-000	72.00
P0051-050-028-000	140.50

<i><u>parcel number</u></i>	<i><u>Amount</u></i>
P0051-050-060-000	597.34
P0051-061-011-000	72.00
P0051-070-051-000	72.00
P0051-080-020-000	166.28
P0051-080-025-000	242.80
P0051-080-037-000	262.76
P0051-080-042-000	72.00
P0051-080-056-000	2379.46
P0051-080-069-000	72.00
P0051-080-093-000	36.28
P0051-090-023-000	72.00
P0051-090-031-000	36.00
P0051-090-041-000	72.00
P0051-130-016-000	165.62
P0051-142-016-000	585.94
P0051-180-065-000	36.00
P0051-220-004-000	72.00
P0051-250-001-510	43.98
P0051-250-003-540	93.12
P0051-250-020-530	409.58
P0051-250-036-510	42.44
P0051-250-038-540	135.94
P0051-250-043-540	63.46
P0051-260-004-540	305.84
P0051-260-009-510	373.78
P0051-260-027-540	293.98
P0051-260-047-510	432.84
P0051-260-048-520	315.14
P0051-260-055-530	327.48
P0051-260-062-530	205.94
P0051-260-066-540	688.08
P0051-260-070-540	271.58

<i><u>parcel number</u></i>	<i><u>Amount</u></i>
P0051-260-080-530	313.20
P0051-260-082-540	336.08
P0051-260-083-530	313.64
P0051-270-004-540	286.74
P0051-270-005-510	45.88
P0051-270-007-520	257.52
P0051-270-010-540	318.84
P0051-270-012-530	304.42
P0051-270-014-510	278.20
P0051-270-024-510	140.16
P0051-270-024-540	370.02
P0051-270-032-510	396.12
P0051-270-035-520	43.98
P0051-270-038-540	267.80
P0051-360-016-000	43.70
P0051-360-024-000	498.44
P0051-420-017-000	715.46
P0051-430-029-000	335.98
P0051-460-014-000	301.80
P0052-102-056-000	445.58
P0052-270-017-000	120.00
P0052-340-008-000	50.04
P0052-340-016-000	94.18
P0052-350-037-000	18.60
P0052-470-001-000	144.00
P0075-040-026-000	18.14
P0075-040-074-000	72.00
P0075-040-089-000	18.14
P0075-050-001-000	72.00
P0075-050-002-000	72.00
P0075-050-019-000	72.00
P0075-050-051-000	72.00

<u><i>parcel number</i></u>	<u><i>Amount</i></u>
P0075-050-069-000	72.00
P0075-050-074-000	72.00
P0075-060-030-000	36.28
P0075-090-049-000	1162.04
P0075-122-059-000	757.36
P0076-010-023-000	36.28
P0076-020-047-000	72.00
P0076-030-052-000	72.00
P0076-043-005-000	36.00
P0076-043-009-000	72.00
P0076-043-020-000	72.00
P0076-051-019-000	72.00
P0076-051-029-000	72.00
P0076-051-067-000	553.32
P0076-070-027-000	72.00
P0076-111-009-000	72.00
P0076-111-045-000	114.90
P0076-112-078-000	72.00
P0076-120-029-000	419.14
P0076-131-013-000	72.00
P0076-131-016-000	36.28
P0076-151-008-000	114.88
P0076-160-041-000	72.00
P0076-171-018-000	40.20
P0076-181-015-000	72.00
P0076-420-023-000	679.32
P0076-480-040-000	850.96
<i>Parcel Count:</i>	184
	<u>42268.18</u>