

# County of El Dorado OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE PLACERVILLE, CALIFORNIA 95667

Phone: (530) 621-5487

FAX: (530) 295-2535

JOE HARN, CPA Auditor-Controller

BOB TOSCANO Assistant Auditor-Controller

Date: December 8, 2014

To: Local Agencies with Direct Charges on the Secured Tax Roll

From: Sally Zutter, Property Tax Manager

RE: AB 2109 – New Reporting Requirements for Local Agencies

Effective January 1, 2015, Local Agencies collecting Special Taxes via the annual property tax bill will be required to report certain information annually to the State Controller (SCO), pursuant to AB 2109 (Statues 2014, Chapter 781, effective 1/1/2015). This reporting is a duty of the Local Agency.

The information required to be reported to the SCO includes:

- The type and rate of the parcel imposed.
- The number of parcels subject to the parcel tax.
- The number of parcels exempt from the parcel tax.
- The sunset date of the parcel tax, if any.
- The amount of revenue received from the parcel tax.
- The manner in which the revenue received from the parcel tax is being used.

Some of the information for AB 2109 should be readily available from the annual Local Agency Special Tax & Bond Accountability Act reporting (SB 1113, as codified in GOV §50075 et seq. and GOV §53410 et seq.). Please note AB 2109 does not rescind, replace, or modify the SB 1113 reporting requirement. Beginning January 1, 2015, both SB 1113 and AB 2109 reporting will be required pursuant to California law.

Some of AB 2109 reporting requirements are similar to the information recently gathered by California Tax Foundation as they conducted a statewide inventory of Parcel Taxes. The results of their survey can be viewed at <a href="http://www.caltaxfoundation.org/special-taxes/">http://www.caltaxfoundation.org/special-taxes/</a>. California Tax Association and California Tax Foundation were major sponsors for AB 2109.

The SCO is currently working with a consortium<sup>1</sup> to establish methodology and procedures to implement AB 2109. The SCO will contact each Local Agency with specific reporting instructions (probably in late spring/early summer).

For your information, enclosed is a "first blush" listing of which Direct Charges will probably be reporting to the SCO, so your Local Agency can start to prepare. The Local Agency will have the responsibility to: communicate with the SCO to determine what needs to be reported; complete the report; and ensure the report is filed with the SCO.

Please contact me at 530-621-5480 if you have any questions or concerns.

#### Enclosure

cc: Joe Harn

- California Special Districts Association
- League of Cities
- California State Association of Counties
- County Auditor-Controllers
- State Controller's Office

<sup>&</sup>lt;sup>1</sup> Consortium comprised of representatives from:

# AB 2109: "FIRST BLUSH" LISTNG OF WHO WILL REPORT TO STATE CONTROLLER Sorted by District within Category of Reporting

## REPORTING EXPECTED TO BE REQUIRED: SPECIAL TAXES WHOSE CURRENT LEVIES ARE COLLECTED VIA THE ANNUAL TAX BILL

20522	Special Tax - Election of 4/10/84	Arroyo Vista CSD	Special Taxes	Active
20524	Special Tax - Election of 8/6/02 Measure H	Audubon Hills CSD	Special Taxes	Active
20411	Mello-Roos CFD Act Special Tax - Buckeye Elementary #2007-1 (Valley View)	Buckeye Elementary - CFD #2007-1 (Valley View)	Special Taxes	Active
20680	Special Tax - Election of 5/9/89	Cameron Estates CSD	Special Taxes	Active
20642	Special Tax - Election of 7/12/88, Measure N	Cameron Park Airport District	Special Taxes	Active
20631	Special Tax - Election of 11/5/85 for CC&R's	Cameron Park CSD	Special Taxes	Active
20361	Mello-Roos CFD Act Special Tax - City of SLT #1995-1	City of South Lake Tahoe - CFD#1995-1	Special Taxes	Active
20369	Mello-Roos CFD Act Special Tax - South Lake Tahoe #2014-1 Bijou Area ECP	City of South Lake Tahoe CFD #2014-1 (Bijou Area) ECP	Special Taxes	Active
20365	Mello-Roos CFD Act Special Tax - South Tahoe Redevelopment Agency #2001-1 (Park Ave Project)	City of South Tahoe RDA - CFD #2001-1 (Park Avenue Project)	Special Taxes	Active
20678	Special Tax - Election of 2/5/85	Connie Lane CSD	Special Taxes	Active
20525	Special Tax - Elections of 7/23/91 + 7/26/88 + 4/10/84	Cosumnes River CSD	Special Taxes	Active
20735	Special Tax - Election of 1998, Cascade Drainage Zone 98393	CSA #3	Special Taxes	Active
20566	Special Tax - Election of 1/30/02 Measure E, Ambulance Service Zone 5 West Shore	CSA #3 - Tahoe West Shore	Special Taxes	Active
20685	Special Tax - Election of 11/4/97 Ambulance Services West Slope	CSA #7	Special Taxes	Active
20527	Special Tax - Election of 2006, Ryan Ranch Road Zone 98102	CSA #9	Special Taxes	Active
20528	Special Tax - Election of 2/5/85, Georgetown Cemetery Zone 98503	CSA #9	Special Taxes	Active
20532	Special Tax - Election of 1997, Sundance Trail Road Zone 98109	CSA #9	Special Taxes	Active
20533	Special Tax - Election of 1998, Holly Drive Road Zone 98111	CSA #9	Special Taxes	Active
20534	Special Tax - Election of 2006, Texas Hill Road Zone 98112	CSA #9	Special Taxes	Active
20536	Special Tax - Election of 1998, Fernwood-Cothrin Ranch Road Zone 98114	CSA #9	Special Taxes	Active
20543	Special Tax - Election of 5/7/13- Meadow View Acres Road Zone 98125	CSA #9	Special Taxes	Active
20544	Special Tax - Election of 2007, Dolly Varden Lane Road Zone 98126	CSA #9	Special Taxes	Active
20548	Special Tax - Election of 2004, Lynx Trail Road Zone 98130	CSA #9	Special Taxes	Active
20588	Special Tax - Election of 1998, Rolling Ranch Road Zone 98140	CSA #9	Special Taxes	Active
20698	Special Tax - Election of 2003, Shadow Lane Road Zone 98101	CSA #9	Special Taxes	Active
20727	Special Tax - Election of 2006, Silver Springs Road and Drain Zone 98611	CSA #9	Special Taxes	Active
20728	Special Tax - Election of 2006, West Valley Village Road & Drain Zone 98612	CSA #9	Special Taxes	Active
20729	Special Tax - Election of 2006, Hawk View Road and Drainage Zone 98613	CSA #9	Special Taxes	Active
20733	Special Tax - Election of 1999, Cambridge Oaks Drainage Zone 98391	CSA #9	Special Taxes	Active
20734	Special Tax - Election of 1999, Cameron Valley Drainage Zone 98392	CSA #9	Special Taxes	Active
20736	Special Tax - Election of 1999, Woodleigh Heights Drainage Zone 98394	CSA #9	Special Taxes	Active
20737	Special Tax - Election of 1999, The Plateau Drainage Zone 98395	CSA #9	Special Taxes	Active
20738	Special Tax - Election of 1999, Twin Canyon Drainage Zone 98396	CSA #9	Special Taxes	Active
20739	Special Tax - Election of 1999, Highland View Drainage Zone 98397	CSA #9	Special Taxes	Active
20740	Special Tax - Election of 2005, Euer Ranch Units 6 & 7 Drainage Zone 98309	CSA #9	Special Taxes	Active
20741	Special Tax - Election of 2000, Camino Vista Drainage Zone 98399	CSA #9	Special Taxes	Active
20742	Special Tax - Election of 2000, Highland View Units 3B & 4 Drainage Zone 98302	CSA #9	Special Taxes	Active
20742	Special Tax - Election of 2000, Eastwood Park Unit 5 Road & Drainage Zone 98601	CSA #9	Special Taxes	Active
20743	Special Tax - Election of 2000, Highland View Units 5 & 6 Drainage Zone 98303	CSA #9	Special Taxes	Active
20745	Special Tax - Election of 2000, Deerfield Estates Road & Drainage Zone 98605	CSA #9	Special Taxes	Active
20745	Special Tax - Election of 2002, Creekside Greens Units 2&3 Road & Drainage Zone 98608	CSA #9	Special Taxes	Active
20746	•		•	
	Special Tax - Election of 2002, Hollow Oak Road & Drainage Zone 98606	CSA #9	Special Taxes	Active
20748	Special Tax - Election of 2002, Watermark Drainage Zone 98307	CSA #9	Special Taxes	Active
20749	Special Tax - Election of 2004, Euer Ranch Units 1-5 Drainage Zone 98308	CSA #9	Special Taxes	Active
20750	Special Tax - Election of 2004, Highland View Unit 3A Road and Drainage Zone 309109	CSA #9	Special Taxes	Active
20751	Special Tax - Election of 2004, Travois Road and Drainage Zone 98610	CSA #9	Special Taxes	Active
20762	Special Tax - Election of 1997, Nance Drive Road Zone 98156	CSA #9	Special Taxes	Active
20770	Special Tax - Election of 2000, Pioneer Place (AKA Sierra Crossing) Road & Drainage Zone 98602	CSA #9	Special Taxes	Active

20774	Special Tax - Election of 2002, Francisco Oaks Drainage Zone 98368	CSA #9	Special Taxes	Active
20776	Special Tax - Election of 2000, Black Oak Estates Road & Drainage Zone 98603	CSA #9	Special Taxes	Active
20789	Special Tax - Election of 1999, Cameron Ridge Drainage Zone 98382	CSA #9	Special Taxes	Active
20791	Special Tax - Election of 2001, Ridgeview West Units 1-2 Drainage Zone 98304	CSA #9	Special Taxes	Active
20792	Special Tax - Election of 2001, Bass Lake Village Units 8-13 Drainage Zone 98305	CSA #9	Special Taxes	Active
20793	Special Tax - Election of 2001, Highland Village Unit 4A Drainage Zone 98306	CSA #9	Special Taxes	Active
20795	Special Tax - Election of 2007, Maverick Road Zone 98188	CSA #9	Special Taxes	Active
20797	Special Tax - Election of 2000, Black Oak Estates Unit 6 Road & Drainage Zone 98604	CSA #9	Special Taxes	Active
20627	Special Tax - Election of 11/2/04, Library Services El Dorado Hills, Zone E	CSA #10	Special Taxes	Active
20628	Special Tax - Election of 3/8/05 Library Services South Lake Tahoe, Zone F	CSA #10	Special Taxes	Active
20629	Special Tax - Election of 3/8/05 Library Services Georgetown Divide, Zone G	CSA #10	Special Taxes	Active
20368	Mello-Roos CFD Act Special Tax - Diamond Springs El Dorado Fire Protection District #2006-1	Diamond Springs El Dorado Fire Protection District	Special Taxes	Active
20692	Special Tax - Election of 8/3/82	East China Hill CSD	Special Taxes	Active
20366	Mello-Roos CFD Act Special Tax - Blackstone #2005-1	El Dorado County - Blackstone CFD 2005-1	Special Taxes	Active
20360	Mello-Roos CFD Act Special Tax - El Dorado Hills #1992-1	El Dorado County - El Dorado Hills CFD 1992-1	Special Taxes	Active
20367	Mello-Roos CFD Act Special Tax - Laurel Oaks #2005-2	El Dorado County - Laurel Oaks CFD 2005-2	Special Taxes	Active
20364	Mello-Roos CFD Act Special Tax - Promontory #2001-1	El Dorado County - Promontory CFD #2001-1	Special Taxes	Active
20688	Fire Special Tax - Election of 6/23/81 Coloma/Lotus Zone Fire Protection and Prevention	El Dorado County Fire Protection District - Coloma/Lotus	Special Taxes	Active
20595	Special Tax - Election of 2/3/87 Northside Zone Fire and Emergency Medical Services	El Dorado County Fire Protection District - Northside Fire	Special Taxes	Active
20683	Special Tax - Election of 3/24/81 Pleasant Valley Zone Fire Protection and Prevention	El Dorado County Fire Protection District - Pleasant Valley Fire	Special Taxes	Active
20684	Fire Special Tax - Election of 6/23/81 Pollock Pines/Camino Zone Fire Protection and Prevention	El Dorado County Fire Protection District - Pollock Pines/Camino	Special Taxes	Active
20520	Special Tax - Election of 11/8/83, Measure B, CC&R Compliance	El Dorado Hills CSD	Special Taxes	Active
20577	Mello-Roos CFD Act Special Tax - El Dorado Schools Financing Authority #1 - Buckeye district	El Dorado Schools Financing Authority - CFD#1	Special Taxes	Active
20579	Mello-Roos CFD Act Special Tax - El Dorado Schools Financing Authority #1 - Rescue district	El Dorado Schools Financing Authority - CFD#1	Special Taxes	Active
20695	Fire Special Tax - Election of 6/3/14 for Emergency Medical and Fire Protection Services	Fallen Leaf Lake CSD	Special Taxes	Active
20596	Special Tax - Election of 7/14/92 for Emergency Medical and Fire Services	Garden Valley Fire Protection District	Special Taxes	Active
20690	Special Tax - Election of 7/15/97 for Road Improvement and Maintenance	Garden Valley Ranch Estates CSD	Special Taxes	Active
20634	Special Tax - Election of 10/6/87 for Emergency Medical and Fire Protection	Georgetown Fire Protection District	Special Taxes	Active
20534		Golden West CSD	Special Taxes	
	Special Tax - Election of 8/7/84 for Primarily Maintaining Certain Roads within District Boundaries		-	Active
20694	Special Tax - Election of 10/20/81 for General District Purposes	Greenstone Country CSD	Special Taxes	Active
20679	Special Tax - Election of 5/23/89 for Maintenance/Improvement of Roads and Other Lawful Purposes	Hickok Road CSD	Special Taxes	Active
20560	Special Tax - Election of 6/8/04 Measure C for Lake & Lake Area Maintenance	Holiday Lake CSD	Special Taxes	Active
20562	Special Tax - Election of 5/9/89 Measure H for Lake & Lake Area Maintenance	Holiday Lake CSD	Special Taxes	Active
20363	Mello-Roos CFD Act Special Tax - Kirkwood Meadows #1998-1	Kirkwood Meadows Public Utility District - CFD#1998-1	Special Taxes	Active
20696	Special Tax - Election of 8/6/85 Measure E for Roads	Knolls Property Owners CSD	Special Taxes	Active
20632	Special Tax - Election of 6/3/86 for Fire Service	Lake Valley Fire Protection District	Special Taxes	Active
20526	Special Tax - Election of 11/27/01 Measure M Road/Easement Improvement & Maintenance	Lakeview CSD	Special Taxes	Active
20636	Special Tax - Election of 6/11/91 Measure R for fire and rescue services	Latrobe Fire Protection District	Special Taxes	Active
20697	Special Tax - Election of 4/5/83 for Road Improvement and Other Lawful Purposes	Marble Mountain CSD	Special Taxes	Active
20700	Special Tax - Election of 7/11/89 Measure M, Zone 1 Road Improvement and Maintenance	Marble Mountain CSD	Special Taxes	Active
20670	Special Tax - Election of 8/4/98 Measure R for Fire Protection/Prevention + 1st response medical	Meeks Bay Fire Protection District	Special Taxes	Active
20686	Special Tax - Election of 8/4/92 Measure Z for Fire Protection & Emergency Medical Services	Meeks Bay Fire Protection District	Special Taxes	Active
20565	Special Tax - Election of 7/15/08 Measure D for Road/Surrounding Area Maintenance	Mortara Circle CSD	Special Taxes	Active
20687	Special Tax - Election of 8/7/01 Measure F for Fire Protection and Emergency Services	Mosquito Fire Protection District	Special Taxes	Active
20563	Special Tax - Election of 5/3/05 Measure I for Road Maintenance	Nashville Trail CSD	Special Taxes	Active
20601	Special Tax - Election of 11/2/11 Measure F for fire prevention/protection and medical services	Pioneer Fire Protection District	Special Taxes	Active
20633	Special Tax - Election of 6/5/90 Measure L for 24 hour Paid Firefighter Protection	Rescue Fire Protection District	Special Taxes	Active
20510	Special Tax - Elections of 8/2/83+8/2/05 for Primarily Maintain Certain Roads in District Boundary	Rising Hill Rd CSD	Special Taxes	Active
20523	Special Tax - Election of 4/10/84 for Road Maintenance/Improvement & Other Lawful Purposes	Showcase Ranches CSD	Special Taxes	Active
10362	Mello-Roos CFD Act Special Tax - South Lake Tahoe Recreation Facilities JPA #2000-1	South Lake Tahoe Recreation Facilities JPA - CFD #2000-1	Special Taxes	Active
20659	Qualified Special Tax - Elections of 3/8/11 and 3/8/05 and earlier	Tahoe Truckee Unified School District	Special Taxes	Active
20699	Special Tax - Election of 8/2/05 Measure N for Road Maintenance/Repaving & Insurance	West El Largo CSD	Special Taxes	Active

## **NO REPORTING EXPECTED: NOT SPECIAL TAXES**

20000	1015 Paris City in Comment of the Co	California Clare and Communities Development Angles in (1981)	A	
20800	1915 Bond - Statewide Community Infrastructure Program (SCIP) #07-01	California Statewide Communities Development Authority (JPA)	Assessments	Active
20801	1915 Bond - Statewide Community Infrastructure Program (SCIP) #07-02	California Statewide Communities Development Authority (JPA)	Assessments	Active
20802	1915 Bond - Statewide Community Infrastructure Program (SCIP) #08-01	California Statewide Communities Development Authority (JPA)	Assessments	Active
20452	1915 Bond - Cameron Park Airport District	Cameron Park Airport District	Assessments	Active
20328	Landscaping & Lighting Assessment District - #50 Bar J 15A #2	Cameron Park CSD	Assessments	Active
20329	Landscaping & Lighting Assessment District - #47 Cameron Woods 8	Cameron Park CSD	Assessments	Active
20330	Landscaping & Lighting Assessment District - #30 Airpark	Cameron Park CSD	Assessments	Active
20331	Landscaping & Lighting Assessment District - #31 Unit 6	Cameron Park CSD	Assessments	Active
20332	Landscaping & Lighting Assessment District - #32 Unit 7	Cameron Park CSD	Assessments	Active
20333	Landscaping & Lighting Assessment District - #33 Unit 8	Cameron Park CSD	Assessments	Active
20334	Landscaping & Lighting Assessment District - #34 Viewpointe	Cameron Park CSD	Assessments	Active
20335	Landscaping & Lighting Assessment District - #35 Goldorado	Cameron Park CSD	Assessments	Active
20336	Landscaping & Lighting Assessment District - #36 Unit 11	Cameron Park CSD	Assessments	Active
20337	Landscaping & Lighting Assessment District - #37 Unit 12	Cameron Park CSD	Assessments	Active
20338	Landscaping & Lighting Assessment District - #38 Cameron Woods 1-4	Cameron Park CSD	Assessments	Active
20339	Landscaping & Lighting Assessment District - #39 Bar J 15A Country Club	Cameron Park CSD	Assessments	Active
20340	Landscaping & Lighting Assessment District - #40 Bar J 15B Merrychase	Cameron Park CSD	Assessments	Active
20341	Landscaping & Lighting Assessment District #41 Creekside	Cameron Park CSD	Assessments	Active
20342	Landscaping & Lighting Assessment District - #42 Eastwood	Cameron Park CSD	Assessments	Active
20343	Landscaping & Lighting Assessment District - #43 David West	Cameron Park CSD	Assessments	Active
20344	Landscaping & Lighting Assessment District - #44 Cambridge Oaks	Cameron Park CSD	Assessments	Active
20345	Landscaping & Lighting Assessment District - #45 Northview	Cameron Park CSD	Assessments	Active
20346	Landscaping & Lighting Assessment District - #46 Cameron Valley	Cameron Park CSD	Assessments	Active
20347	Landscaping & Lighting Assessment District - #47 Silver Springs	Cameron Park CSD	Assessments	Active
20465	Benefit Assessment Act of 1982 Assessment - Dated 2006, District #06-01, The Ridge at Orchard Hill	City of Placerville	Assessments	Active
20466	Landscaping & Lighting Assessment District - Cottonwood Subdivision	City of Placerville	Assessments	Active
20479	Landscaping & Lighting Assessment District - Orchard Hill Lighting & Landscape District	City of Placerville	Assessments	Active
20514	Delinquent Refuse Collection Charges - Incorporated South Lake Tahoe	City of South Lake Tahoe	Delinguent Fees & Charges	Active
20665	Delinquent Refuse Collection Charges - Mandatory Collection Area, Unincorporated South Lake Tahoe	County of El Dorado	Delinquent Fees & Charges	Active
20976	Timeshare Separate Assessment Fee - Revenue & Tax §2188.8 + §2188.9	County of El Dorado	Fees & Charges	Active
20675	Charges for Services Ordinance - Arrowbee Road Zone 98201	CSA #2	Fees & Charges	Active
20676	Charges for Services Ordinance - Hidden Lake Road Zone 98202	CSA #2	Fees & Charges	Active
20517	Charges for Services Ordinance - South Shore Snow Removal Services Zone 98501	CSA #2	Fees & Charges	Active
20517	Charges for Services Ordinance - Dated 1997, Ambulance Services, South Shore Zone	CSA #3	Fees & Charges	Active
20518	Charges for Services Ordinance - Mosquito Abatement Charge	CSA #3	Fees & Charges	Active
	·	CSA #3	•	
20567	Charges for Services Ordinance - Fixed fee for City of SLT Snow Removal		Fees & Charges	Active
20569	Charges for Services Ordinance - West Shore Snow Removal Services Zone 98504	CSA #3	Fees & Charges	Active
20530	Charges for Services Ordinance - Highland Village Units 1 & 2 Lighting Zone 98507	CSA #9	Fees & Charges	Active
20535	Charges for Services Ordinance - Oakleaf Circle Road Zone 98113	CSA #9	Fees & Charges	Active
20537	Charges for Services Ordinance - Carlson Drive Road Zone 98115	CSA #9	Fees & Charges	Active
20539	Charges for Services Ordinance - East El Largo Road Zone 98121	CSA #9	Fees & Charges	Active
20540	Charges for Services Ordinance - Gilmore Vista Road Zone 98122	CSA #9	Fees & Charges	Active
20541	Charges for Services Ordinance - Tegra Road Zone 98123	CSA #9	Fees & Charges	Active
20542	Charges for Services Ordinance - Walnut Drive Road Zone 98124	CSA #9	Fees & Charges	Active
20545	Charges for Services Ordinance - Dated 2009, Creekside Drive Road Zone 98127	CSA #9	Fees & Charges	Active
20546	Charges for Services Ordinance - Creekside Est Sub Drainage Zone 98328	CSA #9	Fees & Charges	Active
20547	Charges for Services Ordinance - Pineoakio Road Zone 98129	CSA #9	Fees & Charges	Active
20549	Charges for Services Ordinance - Many Oaks Road Zone 98132	CSA #9	Fees & Charges	Active
20555	Charges for Services Ordinance - La Cresta Drainage Zone 98342	CSA #9	Fees & Charges	Active
20556	Charges for Services Ordinance - Bar J Ranch Drainage Zone 98343	CSA #9	Fees & Charges	Active
20557	Charges for Services Ordinance - Waterford Drainage Zone 98344	CSA #9	Fees & Charges	Active
20558	Charges for Services Ordinance - Blanchard Estates Road Zone 98145	CSA #9	Fees & Charges	Active
20559	Charges for Services Ordinance - River Pines Road Zone 98146	CSA #9	Fees & Charges	Active
20561	Charges for Services Ordinance - Rancho Ponderosa Estate Road Zone 98154	CSA #9	Fees & Charges	Active

20580	Charges for Services Ordinance - Stonegate Village Drainage Zone 98331	CSA #9	Fees & Charges	Active
20582	Charges for Services Ordinance - Barnett Business Park Street Lighting Zone 98534	CSA #9	Fees & Charges	Active
20583	Charges for Services Ordinance - Pilot View Drive Road Zone 98135	CSA #9	Fees & Charges	Active
20585	Charges for Services Ordinance - West Greensprings Road Zone 98137	CSA #9	Fees & Charges	Active
20586	Charges for Services Ordinance - King of the Mountain Road Zone 98138	CSA #9	Fees & Charges	Active
20587	Charges for Services Ordinance - Randolph Canyon Road Zone 98139	CSA #9	Fees & Charges	Active
20589	Charges for Services Ordinance - Parkview Heights Drainage Zone 98348	CSA #9	Fees & Charges	Active
20590	Charges for Services Ordinance - Stoneridge Village Drainage Zone 98350	CSA #9	Fees & Charges	Active
20591	Charges for Services Ordinance - Ridgeview Village Estates Drainage Zone 98351	CSA #9	Fees & Charges	Active
20592	Charges for Services Ordinance - Crescent Ridge Drainage Zone 98352	CSA #9	Fees & Charges	Active
20593	Charges for Services Ordinance - Green Valley Hills Drainage Zone 98353	CSA #9	Fees & Charges	Active
20761	Charges for Services Ordinance - Village Center Drainage Zone 98355	CSA #9	Fees & Charges	Active
20764	Charges for Services Ordinance - Winterhaven Drainage Zone 98358	CSA #9	Fees & Charges	Active
20765	Charges for Services Ordinance - Fairchild Village Drainage Zone 98359	CSA #9	Fees & Charges	Active
20768	Charges for Services Ordinance - Southpointe Drainage Zone 98362	CSA #9	Fees & Charges	Active
20769	Charges for Services Ordinance - Marina Hills Drainage Zone 98363	CSA #9	Fees & Charges	Active
20771	Charges for Services Ordinance - Marina Woods Drainage Zone 98365	CSA #9	Fees & Charges	Active
20772	Charges for Services Ordinance - Summit Drainage Zone 98366	CSA #9	Fees & Charges	Active
20773	Charges for Services Ordinance - Crown Valley Drainage Zone 98367	CSA #9	Fees & Charges	Active
20775	Benefit Assessment Act of 1982 Assessment - Green Valley Oaks Road Zone 98169	CSA #9	Assessments	Active
20777	Charges for Services Ordinance - Eastwood Park Drainage Zone 98371	CSA #9	Fees & Charges	Active
20779	Charges for Services Ordinance - Oak Tree Meadows Drainage Zone 87373	CSA #9	Fees & Charges	Active
20782	Charges for Services Ordinance - Long View Estates Drainage Zone 98376	CSA #9	Fees & Charges	Active
20783	Charges for Services Ordinance - Sierra Sunrise Drainage Zone 98377	CSA #9	Fees & Charges	Active
20785	Charges for Services Ordinance - Sundown Estates Drainage Zone 98378	CSA #9	Fees & Charges	Active
20786	Charges for Services Ordinance - Cavalry Meadows Drainage Zone 98379	CSA #9	Fees & Charges	Active
20787	Charges for Services Ordinance - Emerald Meadows Drain/Landscaping/Lighting/Wetlands, Zone 98580	CSA #9	Fees & Charges	Active
20796	Charges for Services Ordinance - Creekside Greens Drainage Zone 98389	CSA #9 CSA #10	Fees & Charges	Active
20552 20553	Charges for Services Ordinance - Solid Waste Management	CSA #10 CSA #10	Fees & Charges	Active
20554	Charges for Services Ordinance - Liquid Waste Management Waste Disposal Sites & Services Fees - South Lake Tahoe Litter	CSA #10 CSA #10	Fees & Charges Fees & Charges	Active Active
20622	Charges for Services Ordinance - Household Hazardous Waste Charge	CSA #10	Fees & Charges	Active
20622	Charges for Services Ordinance - Household Hazardous Waste Charge Charges for Services Ordinance - Solid Waste Reduction - SLT (AB939)	CSA #10 CSA #10	Fees & Charges	Active
20626	Charges for Services Ordinance - Advisory Vote 6/94, Library Service Cameron Park Zone D	CSA #10	Fees & Charges	Active
20689	Hazardous Weeds & Rubbish Abatement	El Dorado County Fire Protection District	Abatements	Active
20602	Fire Suppression Assessment - Dated 2006, Shingle Springs Zone	El Dorado County Fire Protection District - Shingle Springs Fire	Assessments	Active
20637	Fire Suppression Assessment - Strawberry Annexation	El Dorado County Fire Protection District - Strawberry Annex	Assessments	Active
20350	1915 Bond - Wild Oaks Park Acq Lndscp & Lighting Assmt Dist #14	El Dorado Hills CSD	Assessments	Active
20351	Landscaping & Lighting Assessment District - #14 Wild Oaks Park Maintenance	El Dorado Hills CSD	Assessments	Active
20371	Landscaping & Lighting Assessment District - #19 Roadway	El Dorado Hills CSD	Assessments	Active
20372	Landscaping & Lighting Assessment District - #16B Bass Lake Village	El Dorado Hills CSD	Assessments	Active
20373	Landscaping & Lighting Assessment District - #18B Creekside Greens	El Dorado Hills CSD	Assessments	Active
20374	Landscaping & Lighting Assessment District - #10 Francisco Oaks	El Dorado Hills CSD	Assessments	Active
20375	Landscaping & Lighting Assessment District - Highland View/ Highland Hills/Steringshire Village	El Dorado Hills CSD	Assessments	Active
20376	Landscaping & Lighting Assessment District - Hollow Oaks	El Dorado Hills CSD	Assessments	Active
20377	Landscaping & Lighting Assessment District - North Commercial Boulevard	El Dorado Hills CSD	Assessments	Active
20378	Landscaping & Lighting Assessment District - #33 Valley View	El Dorado Hills CSD	Assessments	Active
20379	Landscaping & Lighting Assessment District - Windsor Point Park #38	El Dorado Hills CSD	Assessments	Active
20597	Landscaping & Lighting Assessment District - #01 Stonegate Village	El Dorado Hills CSD	Assessments	Active
20598	Landscaping & Lighting Assessment District - Bass Lake Village	El Dorado Hills CSD	Assessments	Active
20643	Landscaping & Lighting Assessment District - #02 Oak Tree Village	El Dorado Hills CSD	Assessments	Active
20645	Landscaping & Lighting Assessment District - #06 La Cresta	El Dorado Hills CSD	Assessments	Active
20646	Landscaping & Lighting Assessment District - #07 Crescent Ridge	El Dorado Hills CSD	Assessments	Active
20647	Landscaping & Lighting Assessment District - #08 Lake Forest	El Dorado Hills CSD	Assessments	Active
20648	Landscaping & Lighting Assessment District - #05 Green Valley Hills	El Dorado Hills CSD	Assessments	Active
20650	Landscaping & Lighting Assessment District - Marina Hill	El Dorado Hills CSD	Assessments	Active

20651	Landscaping & Lighting Assessment District - #03 Oakridge Village	El Dorado Hills CSD	Assessments	Active
20653	Landscaping & Lighting Assessment District - Highland Hills Unit 3	El Dorado Hills CSD	Assessments	Active
20655	Landscaping & Lighting Assessment District - #15 Silva Valley	El Dorado Hills CSD	Assessments	Active
20656	Landscaping & Lighting Assessment District - #20 Highland Hills Unit 1 & 2	El Dorado Hills CSD	Assessments	Active
20657	Landscaping & Lighting Assessment District - #18 Creekside Greens	El Dorado Hills CSD	Assessments	active
20658	Landscaping & Lighting Assessment District - #22 Promontory Village	El Dorado Hills CSD	Assessments	active
20666	Landscaping & Lighting Assessment District - Lake Forest Park	El Dorado Hills CSD	Assessments	Active
20353	Hazardous Weeds & Rubbish Abatement	El Dorado Hills Joint County Water/Fire District	Abatements	Active
20807	Irrigation District Charges & Assessments - Clear Creek Improvement District	El Dorado Irrigation District	Fees & Charges	Active
20830	Irrigation District Charges & Assessments - The Knolls Reservoir Weed Control Improvement District	El Dorado Irrigation District	Fees & Charges	Active
20892	Delinquent Irrigation District Water & Other Services, Unpaid Water Bills	El Dorado Irrigation District	Delinquent Fees & Charges	Active
20895	Delinquent Irrigation District Water & Other Services, Unpaid Sewer Bills	El Dorado Irrigation District	Delinquent Fees & Charges	Active
20899	Delinquent Irrigation District Water & Other Services, Lien Release Recording Fee	El Dorado Irrigation District	Delinquent Fees & Charges	Active
20600	Fire Suppression Assessment - Dated 2005	Garden Valley Fire Protection District	Assessments	Active
20639	Fire Suppression Assessment - Dated 2004	Georgetown Fire Protection District	Assessments	Active
20482	1915 Bond - Greenwood W.I.D., 77-1	Georgetown Public Utility District	Assessments	Active
20483	1915 Bond - Cool-Cherry Acres W.I.D., 77-2	Georgetown Public Utility District	Assessments	Active
20484	1915 Bond - Spanish Dry Diggins W.l.D., 77-4	Georgetown Public Utility District	Assessments	Active
20485	1915 Bond - GDPUD Water Line Ext., 77-5	Georgetown Public Utility District	Assessments	Active
20486	1915 Bond - Stewart Mine Road W.A.D., 98-1	Georgetown Public Utility District	Assessments	Active
20487	1915 Bond - Kelsey North W.A.D., 89-1	Georgetown Public Utility District	Assessments	Active
20488	1915 Bond - Kelsey South W.A.D., 89-4	Georgetown Public Utility District	Assessments	Active
20490	1915 Bond - Pilot Hill South W.A.D., 89-3	Georgetown Public Utility District	Assessments	Active
20661	Delinquent Public Utility District Utility Works & Services	Georgetown Public Utility District	Delinquent Fees & Charges	Active
20640	Grizzly Flat CSD Standby Charge - Pursuant to AB3604 as codified in former GC §61765.16	Grizzly Flats CSD	Fees & Charges	Active
20682	Benefit Assessment Act of 1982 Assessment - Dated 2009, Monarch/Woodside Rd Improvement Group Dist#1	Hillwood CSD	Assessments	Active
20662	Delinquent California Water District Water, Standby, & Other Services	McKinney Water District	Delinquent Fees & Charges	Active
20674	California Water District Charges and Standby Fees	McKinney Water District	Fees & Charges	Active
20669	Fire Suppression Assessment - Dated 2009, Fire Protection & Emergency Response	Meeks Bay Fire Protection District	Assessments	Active
20641	Fire Suppression Assessment - Dated 2004	Rescue Fire Protection District	Assessments	Active
20515	CSD improvement District Assessment - Maint Parks, Street Lights, Roads, Trash Removal & Misc	Rolling Hills CSD	Assessments	Active
20660	Delinquent Public Utility District Utility Works & Services	South Tahoe Public Utility District	Delinquent Fees & Charges	Active
20671	Delinquent Public Utility District Utility Works & Services	Tahoe City Public Utility District	Delinquent Fees & Charges	Active
20673	Delinquent Sanitation & Sewerage Charges for Services	Tahoe-Truckee Sanitation Agency	<b>Delinquent Fees &amp; Charges</b>	Active

#### NO REPORTING EXPECTED: WHILE PRIOR YEARS' ACCOUNTS RECEIVABLE EXIST, THERE ARE NO CURRENT LEVIES BEING PLACED ON THE ANNUAL TAX BILL

20594	Special Tax - (Inactive) CC&Rs	Cameron Estates CSD	Special Taxes	Inactive
20467	1915 Bond - Golden Eagle Series C	City of Placerville	Assessments	Inactive
20468	1915 Bond - Quartz Mountain Series C	City of Placerville	Assessments	Inactive
20473	1915 Bond - Golden Eagle Series A	City of Placerville	Assessments	Inactive
20474	1915 Bond - Quartz Mountain Series A	City of Placerville	Assessments	Inactive
20477	1915 Bond - China Woods	City of Placerville	Assessments	Inactive
20630	Charges for Services Ordinance - (Inactive) Library services Main Library/Pollock Pines, Zone H	CSA #10	Fees & Charges	Inactive
20693	Charges for Services Ordinance - (Inactive) County Service Area 3 - Ambulance Lake Tahoe Area	CSA #3	Fees & Charges	Inactive
20359	Mello-Roos CFD Act Special Tax - El Do County Property Assessed Clean Energy (PACE) Bond 2014-1	El Dorado County - CFD 2014-1	Special Taxes	Inactive
20635	Special Tax - (Inactive) fire protection purposes	El Dorado County Fire Protection District - Shingle Springs Fire	Special Taxes	Inactive
20677	Special Tax - (Inactive) Measure B	El Dorado Hills Joint County Water/Fire District	Special Taxes	Inactive
20835	Irrigation District Charges & Assessments - Surcharge Standby Fee, Swansboro Country Units 6/7/8/9	El Dorado Irrigation District	Fees & Charges	Inactive
20900	Irrigation District Charges & Assessments - (Inactive) 'Stand By' Assessment	El Dorado Irrigation District	Fees & Charges	Inactive
20948	Irrigation District Charges & Assessments - (Inactive)	El Dorado Irrigation District	Fees & Charges	Inactive
20638	Fire Suppression Assessment - (Inactive)	Lake Valley Fire Protection District	Assessments	Inactive