

Direct Charge Levy Process

Governing Authorization Certification Form

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

B
A
C
K
G
R
O
U
N
D

Under State law, Districts have the option to place many types of non-ad valorem direct charge levies on each year's tax roll. Each year's tax roll is unique and separate from previous and subsequent tax years. Therefore, the Auditor must obtain assurance that all four following conditions listed below exist for Districts to levy their direct charges on each and every year's tax roll. These four conditions are explained in detail below.

- **CONDITION #1:** State law provides for the direct charge's authorization to exist. This authorization is without regard to what types of districts may execute the direct charge or the manner of collection.
- **CONDITION #2:** The district is empowered to execute the direct charge. Various State laws authorize specific types of districts to use certain types of direct charges. Not all districts are authorized to use every type of direct charge (e.g., see Proposition 62).
- **CONDITION #3:** The direct charge is authorized to appear on the tax roll. Typically, the authorization for a district to make use of the tax roll is explicit in the applicable State Code. The district's documents that are used to execute the enabling legislation to create the direct charge levy in Conditions #1 and #2 normally reference the statute authorizing the direct charge levy to appear on the tax roll.
- **CONDITION #4:** The governing body of the district directs the Auditor to place the direct charge levies on the applicable tax roll. Typically, this would be done via ordinance or resolution (Note – CSD law requires action by ordinance, resolution, or motion under a quorum of the board of directors (GOV§61045(a))

I
N
S
T
R
U
C
T
I
O
N
S

1. Review the Background and Instructions sections on this page.
2. Retrieve the applicable form. The forms are broken into generalized "categories" of: Special Taxes, Assessments, Fees & Charges, Delinquent Fees & Charges, Abatements, and Other.
3. Locate the page related to the specific direct charge "type" within the "category".
4. Complete the fields in the first row of the specific page of the form.
5. Complete the appropriate check boxes in the row related to the specific direct charge "type". The check boxes in that specific row will correspond to the four conditions noted above.
 - ~ Some districts have certain documents on "permanent file" with the auditor regarding the specific direct charge. This form is inquiring if those documents remain valid for the upcoming tax year. As long as the documents on "permanent file" remain valid, there is no need to re-submit these documents with the direct charge annual package.
 - ~ Districts with no documents on "permanent file" with the auditor regarding the specific direct charge will typically respond with "no, it's attached" and will include the documentation in the direct charge annual package.
6. Either: Digitally sign and print to PDF the one page related to the direct charge "type" (no printer or paper is needed, instead a small PDF file is created with user defined filename).
 - ...or...
 - Digitally sign the page related to the specific direct charge and save the file (can change filename if desired, but don't change the file type).
 - ...or...
 - Print (paper) the one page related to the specific direct charge "type" and sign the paper copy.
7. Retain a copy for the district's records.
8. Submit the completed form as part of the entire direct charge annual package to the Auditor-Controller, Property Tax Division by the deadline. Submission may be made via email (preferred), fax, mail, or in-person.