

El Dorado County, Auditor-Controller, Property Tax Division  
360 Fair Lane, Placerville CA 95667 (530) 621-5470, ext. 4

Direct Charge Levy Process  
Secured/Unsecured Tax Roll Certification Form

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- The District's levy is a delinquent fee/charge/abatement (see chart above). *Check any that apply. If more than one applies, submit multiple sets of electronic data files (contact Auditor prior to submission).*
  - The levy is subject to the criteria where any property sold<sup>1</sup> or encumbered<sup>2</sup> "prior to December 10 of the current calendar year" is eligible only for the unsecured roll. *Check any that apply. If more than one applies, submit multiple sets of electronic data files (contact Auditor prior to submission).*
    - The District hereby certifies the property levied has not been sold<sup>1</sup> or encumbered<sup>2</sup> prior to delivery to the Auditor and may be placed on the secured tax roll. In addition, the District agrees to complete and submit a Direct Charge Correction Form to the Auditor by March 1 to move the levy to the unsecured roll on any property sold<sup>1</sup> or encumbered<sup>2</sup> by December 10.
    - The District hereby certifies the property levied has been sold<sup>1</sup> or encumbered<sup>2</sup> prior to delivery to the Auditor and is eligible only for the unsecured tax roll.
  - The levy is subject to the criteria where any property sold<sup>1</sup> or encumbered<sup>2</sup> "during the year prior to the date on which the first installment of the general taxes that include the charges appears on the assessment roll<sup>3,4</sup>" is eligible only for the unsecured roll. *Check any that apply. If more than one applies, submit multiple sets of data.*
    - The District hereby certifies the property levied has not been sold<sup>1</sup> or encumbered<sup>2</sup> prior to delivery to the Auditor and may be placed on the secured tax roll. In addition, the District agrees to complete and submit a Direct Charge Correction Form to the Auditor by March 1 to move the levy to the unsecured roll on any property sold<sup>1</sup> or encumbered<sup>2</sup> by during the year prior to the date on which the first installment of the general taxes that include the charges appears on the assessment roll<sup>3,4</sup>.
    - The District hereby certifies the property levied has been sold<sup>1</sup> or encumbered<sup>2</sup> prior to delivery to the Auditor and is eligible only for the unsecured tax roll.
  - The levy is subject to the criteria where any property sold<sup>1</sup> or encumbered<sup>2</sup> "in the year preceding the date on which the 1st installment of real property taxes which evidence the charges appears on the roll<sup>3</sup>" is not eligible to be placed on the secured or unsecured tax rolls. The district hereby certifies the property levied has not been sold<sup>1</sup> or encumbered<sup>2</sup> since August/September of the prior year through to the time the levy is delivered to the Auditor and may be placed on the secured tax roll. In addition, the District agrees to complete and submit a Direct Charge Correction Form to the Auditor by March 1 to remove the levy on any property that is sold<sup>1</sup> or encumbered<sup>2</sup> between the time delivered to the Auditor and the time the charge appears on the roll.
- The District's levy is a Benefit Assessment District Act of 1982 (BAD) assessment. *Check any that apply. If more than one applies, submit multiple sets of electronic data files (contact Auditor prior to submission).*
  - The BAD assessment has been levied on the property in previous year(s). The district hereby certifies the property levied is eligible to be placed on the secured tax roll.
  - The BAD assessment is being levied on the property for the 1<sup>st</sup> time. The district hereby certifies the property levied has not been sold<sup>1</sup> or encumbered<sup>2</sup> prior to delivery to the Auditor and may be placed on the secured tax roll. In addition, the District agrees to complete and submit a Direct Charge Correction Form to the Auditor by March 1 to move the levy to the unsecured roll on any property sold<sup>1</sup> or encumbered<sup>2</sup> by December 10.
  - The BAD assessment is being levied on the property for the 1<sup>st</sup> time. The district hereby certifies the property levied has been sold<sup>1</sup> or encumbered<sup>2</sup> prior to delivery to the Auditor and is eligible only for the unsecured tax roll.
- The District's levy is an Escaped Direct Charge. *Check any that apply. If more than one applies, submit multiple sets of electronic data files (contact Auditor prior to submission).*
  - The district hereby certifies the property levied has not been sold<sup>1</sup> or encumbered<sup>2</sup> subsequent to July 1 of the year of escape and prior to the correction being entered on the current roll and is eligible to be placed on the secured tax roll.
  - The district hereby certifies the property levied has been sold<sup>1</sup> or encumbered<sup>2</sup> subsequent to July 1 of the year of escape and prior to the correction being entered on the current roll and is eligible to be placed only on the unsecured tax roll.
- Others not eligible for secured tax roll. Please contact the Auditor-Controller's Property Tax Division prior to submitting the direct charge levies.
- The District's levy is not one of the types shown above. The District hereby certifies the property levied is eligible, under the laws of the State of California, to be placed on the secured tax roll.

Direct Charge Tax Code Number(s):

- \_\_\_\_\_
- List attached.

\_\_\_\_\_  
District Name

\_\_\_\_\_  
Print Name of Authorized Person Certifying this Form

\_\_\_\_\_  
Signature of Authorized Person Certifying this Form

\_\_\_\_\_  
Title of Authorized Person Certifying this Form

\_\_\_\_\_  
Date Form Certified