

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 1 of 2

Typically, direct charges are placed on the secured tax roll. However, under State Law, certain direct charges are eligible only for the unsecured tax roll or may not qualify for inclusion on either tax roll when property has been sold¹ or encumbered² within specified timeframes. These include, but are not limited to:

- Certain fees/charges for services (often delinquent) (see chart below) may not be placed on the secured and/or unsecured tax rolls when the property is sold¹ or encumbered² within specified timeframes.

Type	Code	Sold ¹	Encumbered ²	Resulting Action
Delinquent Refuse Collection Charges	GOV§25828	Prior to December 10	Prior to December 10	Eligible for unsecured
Delinquent Waste Disposal Sites and Services Fees	GOV§25831	Prior to December 10	Prior to December 10	Eligible for unsecured
Delinquent Sanitation & Sewerage Charges for Services	HSC §5473.11	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 ^{3,4} Effective 1/1/13	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 ^{3,4} Effective 1/1/13	Eligible for unsecured
Delinquent Sanitation & Sewerage Connection Fees	HSC §5474.6	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 ^{3,4} Effective 1/1/13	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 ^{3,4} Effective 1/1/13	Eligible for unsecured
Public Utility District Delinquent Utility Works & Services	PUC §16470	In the year preceding the date on which the 1 st installment of real property taxes which evidence the charges appears on the roll ³	In the year preceding the date on which the 1 st installment of real property taxes which evidence the charges appears on the roll ³	District place lien <u>Not</u> eligible for the secured or unsecured tax roll
Sanitation & Sewerage Charges for Services	HSC §5473.8	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 ^{3,4} Effective 1/1/13	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 ^{3,4} Effective 1/1/13	Eligible for unsecured
Irrigation District Delinquent Water & Other Services	WAT §25806	In the year preceding the date on which the 1 st installment of real property taxes which evidence the charges appears on the roll ³	In the year preceding the date on which the 1 st installment of real property taxes which evidence the charges appears on the roll ³	District place lien <u>Not</u> eligible for the secured or unsecured tax roll
Municipal Utility District Delinquent Fees, Tolls, etc	PUC §12811.1(c)	During the year prior to the date on which the first installment of the taxes that include the assessment appears on the assessment roll ^{3,4}	During the year prior to the date on which the first installment of the taxes that include the assessment appears on the assessment roll ^{3,4}	Eligible for unsecured
County Waterworks District Water or Sewer Service & Standby Charges	WAT§55501 & 55501.5	Prior to December 10	Prior to December 10	Eligible for unsecured
County Waterworks District Delinquent Standby or Immediate Availability Charge	WAT §55501.1	Prior to December 10	Prior to December 10	Eligible for unsecured
California Water District Delinquent Water, Standby & Other Services	WAT §37212	During the year prior to the date on which the first installment of the taxes that include the assessment appears on the assessment roll ^{3,4} Effective 1/1/13	During the year prior to the date on which the first installment of the taxes that include the assessment appears on the assessment roll ^{3,4} Effective 1/1/13	Eligible for unsecured
Hazardous Weeds & Rubbish Abatement	HSC §14912	Prior to December 10	Prior to December 10	Eligible for unsecured
Mosquito Abatement & Vector Control District Abatement	HSC§2065	Prior to December 10 IF not recorded	Prior to December 10 IF not recorded	Eligible for unsecured IF not recorded

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BACKGROUND CONTINUED

Pest Abatement	HSC§2865-2866	Prior to December 10	Prior to December 10	Eligible for unsecured
Abatement of Abandoned Excavations	GOV§50247	Prior to December 10	Prior to December 10	Eligible for unsecured
Abatement of Defacement or Graffiti	GOV §38773.5 or §38773.6	Prior to December 10	Prior to December 10	Eligible for unsecured
Abatement of Public Nuisances	GOV §54988(a)(1)(A)	Prior to December 10	Prior to December 10	Eligible for unsecured
Correction to Violation of Law, Regulation, or Local Ordinance that also violates CC§1941.1	GOV §54988(a)(1)(B)	Prior to December 10	Prior to December 10	Eligible for unsecured
Zoning Ordinance Enforcement pursuant to GOV§65800 et seq. or other authority	GOV §§54988(a)(1)(C)	Prior to December 10	Prior to December 10	Eligible for unsecured
Inspection & Abatement of Violations of HSC§13100 et seq.	GOV §54988(a)(1)(D)	Prior to December 10	Prior to December 10	Eligible for unsecured
Inspection & Abatement of Violations of State Housing Law	GOV §54988(a)(1)(E)	Prior to December 10	Prior to December 10	Eligible for unsecured
Inspection & Abatement of Violations of California Building Standards Code	GOV §54988(a)(1)(F)	Prior to December 10	Prior to December 10	Eligible for unsecured
Inspection & Abatement for Local Ordinances & Regulations of Items in GOV§54988(a)	GOV §54988(a)(1)(G)	Prior to December 10	Prior to December 10	Eligible for unsecured
Others	Various	See respective Code	See respective Code	See respective Code

- The first year only of a levy under the Benefit Assessment District Act of 1982 (BAD), where the property has been sold¹ or encumbered² prior to the date on which the first installment of county taxes would become delinquent, may not be secured (GC §54718).
- Escaped direct charges (those added to the tax roll after August 10), where the property is sold¹ or encumbered² subsequent to July 1 of the year of escape and before the correction was entered on the tax roll, may not be secured (R&T §4801, §4831, §4836.5 and §531.2). Submit this form for any escaped direct charges, in addition to the form submitted by August 10.

¹"Sold" is defined here as "transferred or conveyed to a bona fide purchaser for value".
²"Encumbered" is defined here as "subject to a lien for a bona fide encumbrance for value".
³In El Dorado County, the secured roll is available to be seen by the public in August/September; thus, the "year preceding" is from the prior August/September through the current August/September. If a Sale or Encumbrance occurred in August/September, please check with the Auditor for the specific date the secured roll was available to be seen by the public.
⁴The Assessment Roll doesn't contain installments; it is believed the State Legislature intended the Secured Tax Roll.

INSTRUCTIONS

1. Review the Background and Instructions sections on this page.
2. Retrieve the form.
3. Complete the appropriate check boxes and other fields on the form. IF the district's levies must be split between the secured and the unsecured roll, submit 2 different sets of electronic data files notating which set is secured and which set is unsecured (please contact Auditor prior to submission).
4. The same form may be used for more than one direct charge as long as each direct charge has the same condition(s) and the remainder of the direct charge annual package is submitted simultaneously for all listed on the form.
5. Either: Digitally sign and print to PDF (no printer or paper is needed, instead a small PDF file is created with user defined filename).
...or...
Digitally sign and save the file (can change filename if desired, but don't change the file type).
...or...
Print (paper) and sign the paper copy.
6. Retain a copy for the district's records.
7. 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.