

Direct Charge Levy Process

Local Agency Special Tax & Bond Accountability Act - Response Form

Certain direct charge levies are subject to the Local Agency Special Tax & Bond Accountability Act (Accountability Act) (*SB 165, Statutes 2000, Chapter 535*) as codified in Government Code §50075 et seq. and §53410 et seq. This includes special taxes such as “Voter-Approved Special Taxes”, “Qualified Special Taxes”, and bonded “Mello-Roos Community Facilities District Act Special Taxes”.

The purpose of the Accountability Act is for districts to provide explicit public accountability for certain special taxes or bonds levied after 1/1/2001. In addition to requiring the district’s board to take action to provide for certain accountability measures, this State law requires levying districts to file an annual report with their district’s board to specifically account for their special tax or bond. General practice provides the district with 6 months following the end of the fiscal year (presuming a 6/30 fiscal year end) to file the required report with their board.

The annual Accountability Act report is required by State law to contain the following items:

- The amount of money collected specifically for the special tax or bond (not commingled with other revenue sources).
- The amount of money expended specifically for the special tax or bond (not commingled with expenditures from other revenue sources).
- The status of any project required or authorized to be funded with the special tax or bond proceeds (not commingled with projects using other revenue sources).
- Any other items required by the district’s board.

Pursuant to the Freedom of Information Act, as outlined in the California Public Records Statutes codified in Government Code §6250 et seq., the Auditor-Controller hereby makes an official request for certain public records. Under the Public Records Act, the district has 10 days to respond to the request for public records. However, **receipt by August 10** is considered timely. Specifically, the Auditor-Controller requests an attested copy of the annual Accountability Act report that may have been required to be filed with the district’s board by January 1 of this calendar year (for the fiscal year ended the preceding June 30 for most districts). An attestation is a signed declaration (typically by the board’s secretary or clerk) that the copy represents a true, genuine, or authentic copy of the original document (it does not mean notarized by a Notary Public).

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.
4. 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.
5. Retain a copy for the district’s records.
6. 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.