

# Staff Report

for the Regular Meeting of the Board of Directors, June 24, 2020

**TO:** Honorable Board of Directors

**FROM:** Chip Close, Water Operations Manager  
Aurora Tipton, Customer Service Administrator

**DATE:** June 17, 2020

**SUBJECT:** **Placing Delinquent Accounts on District Assessment Roll for Collection**

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## **OPERATIONS**

### **RECOMMENDATION ACTION:**

Adopt Resolution No. 2020-17 and Resolution No. 2020-18 placing delinquent accounts on County Assessment Roll for Collection for Nevada and Placer Counties.

### **BACKGROUND:**

The District proactively works with our customer base to provide options for past due balances. This helps many customers stay current and continue water service. Unfortunately, the District also experiences a number of customers that have delinquent balances in spite of bill notifications. In these cases, the District sends the customer a notification that if not paid, a lien will be added to the property via the County tax role. For those who do not respond, the District utilizes its rights provided by the California Water Code Section 25806, attached for reference. In summary, this section states that any charges for water or other services that remain unpaid, may in the discretion of the District, be added to and become a part of the annual assessment levied upon the real property and shall constitute a lien on that real property.

As has been done in prior years and in order to levy special taxes for collection on the County's tax rolls, a resolution is required annually prior to the submittal deadline established by each County.

The charges that are recommended for transfer to the County Assessment Roll are for services rendered in 2019 and predate the current COVID-19 emergency. Although District Resolution 2020-08 suspends all customer delinquent fees for the duration of the emergency, these charges were billed and became delinquent prior to the emergency declaration. Therefore, they do not qualify for suspension and are eligible for transfer to the tax roll.

The following table summarizes 10 years of tax transfer data by number of parcels and total delinquent balance:

TAX TRANSFER YEAR	PARCEL COUNT	DELINQUENT BALANCE
2020	777	\$ 95,953.73
2019	540	\$ 83,038.82
2018	523	\$ 97,795.82
2017	543	\$ 83,235.70
2016	517	\$ 70,572.90
2015	559	\$ 71,804.02
2014	582	\$ 89,539.66
2013	591	\$ 105,399.94
2012	624	\$ 106,230.88
2011	594	\$ 102,618.74

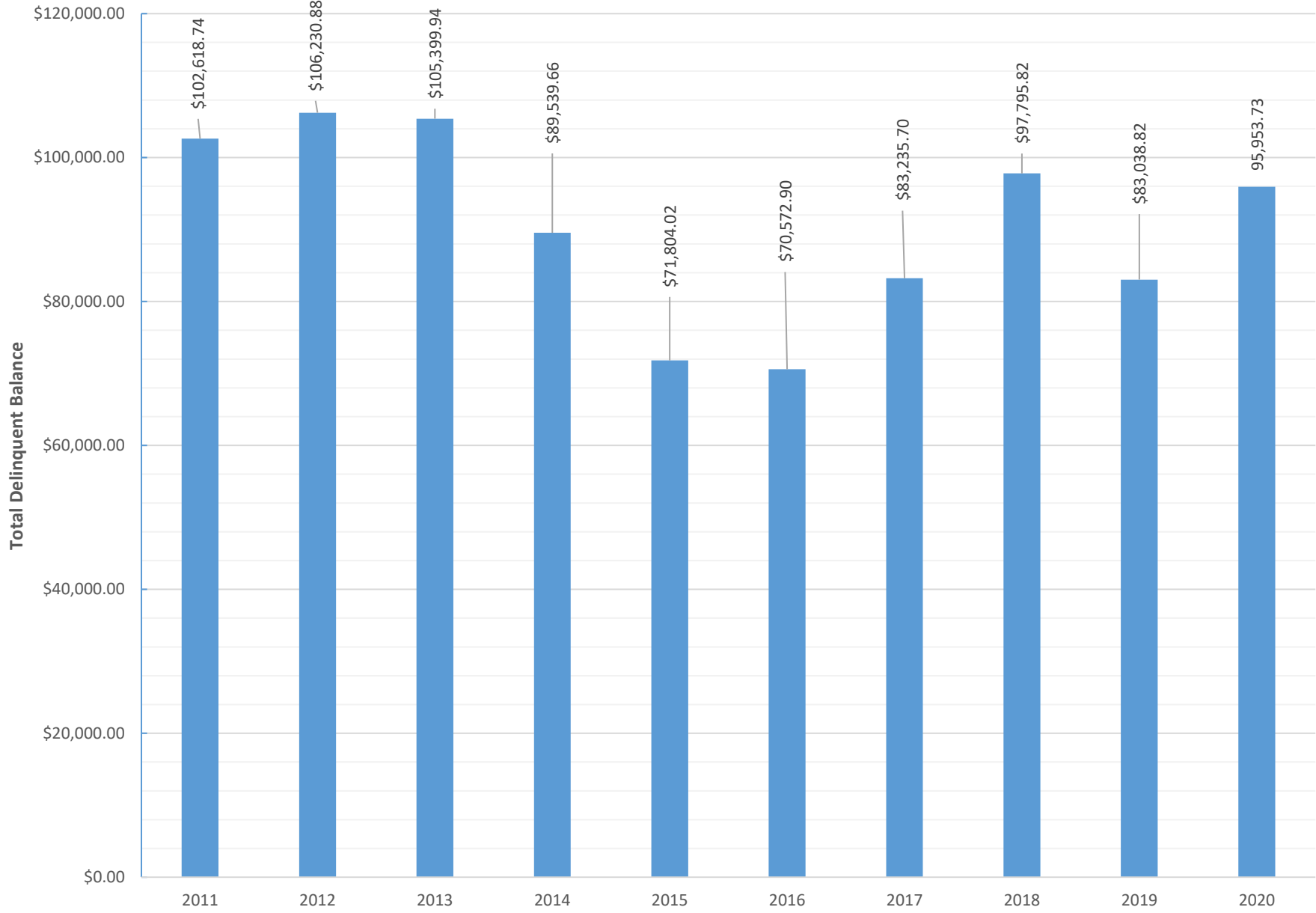
**BUDGETARY IMPACT:**

A total of \$95,953.73 for charges billed and uncollected in 2019 will be realized upon the adoption of the resolutions.

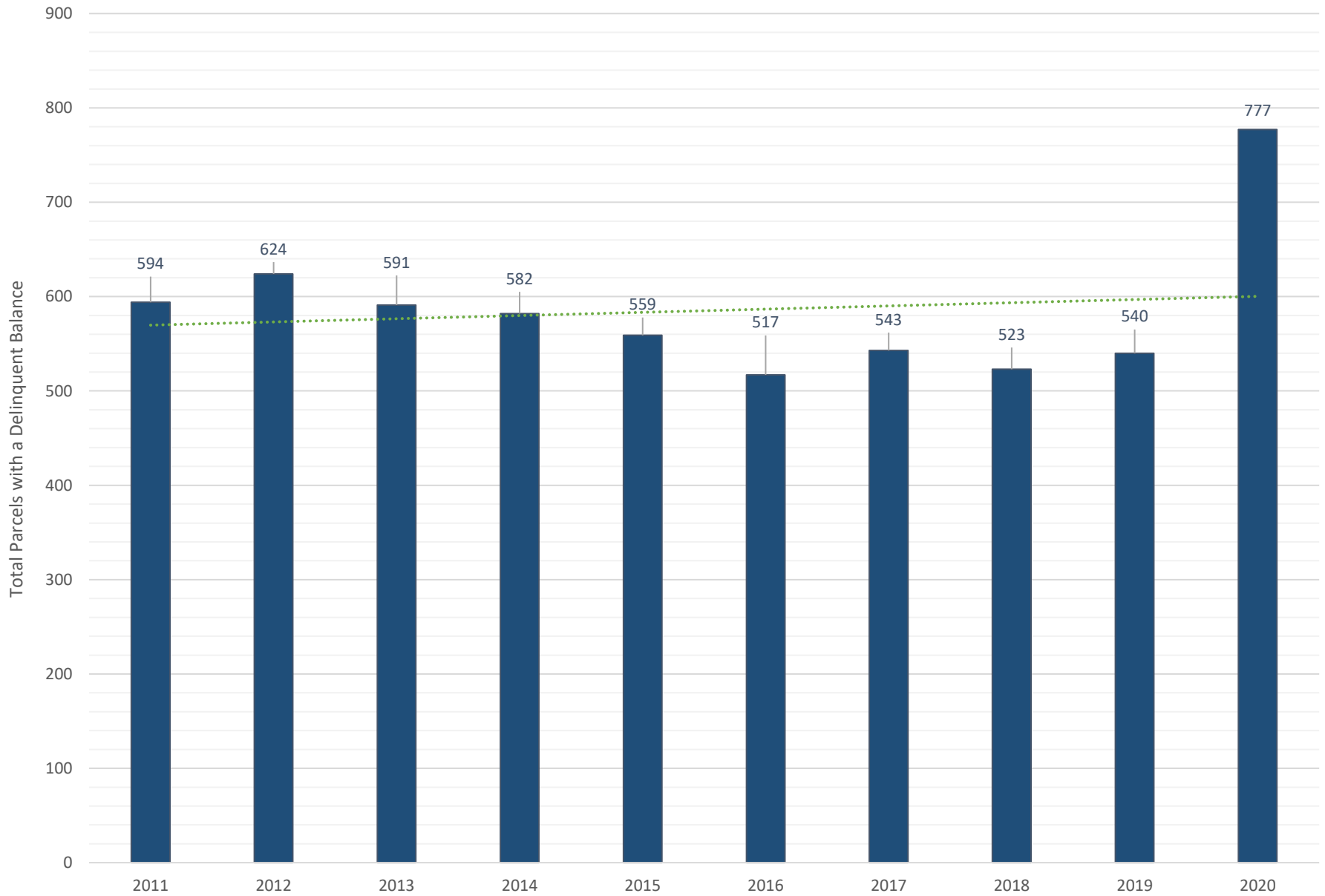
Attachments (5):

- Graph of 10-year tax collection trend by parcel count
- Graph of 10-year tax collection trend by total delinquent balance
- State of California Water Code Section 25806
- Resolution No. 2020-17 with exhibits
- Resolution No. 2020-18 with exhibits

### 10 Year Tax Collection Trend by Total Delinquent Balance



# 10 Year Tax Collection Trend by Parcel Count



**State of California**

**WATER CODE**

**Section 25806**

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25806. (a) In case any charges for water and other services or either remain unpaid, the amount of the unpaid charges may, in the discretion of the district:

(1) If unpaid at the time specified for delivery of the assessment book to the collector, be added to and become a part of the annual assessment levied upon the real property upon which the water for which the charges are unpaid was used and upon the real property subject to the charges for any other district services and shall constitute a lien on that real property. However, if, during the year preceding the date on which the first installment of real property taxes which evidence the charges appears on the roll, any real property to which the lien would attach has been transferred or conveyed to a bona fide purchaser for value, or if a lien of a bona fide encumbrancer for value has been created and attaches thereon, then the lien which would otherwise be imposed by this subdivision shall not be added to and become part of the annual assessment nor shall it attach to the real property.

(2) Be secured at any time by filing for record in the office of the county recorder of any county, a certificate specifying the amount of the charges and the name and address of the person liable therefor.

From the time of recordation of the certificate, the amount required to be paid together with interest and penalty constitutes a lien upon all real property in the county owned by the person or afterwards, and before the lien expires, acquired by him or her. The lien has the force, priority, and effect of a judgment lien and shall continue for 10 years from the date of the filing of the certificate unless sooner released or otherwise discharged. The lien may, within 10 years from the filing of the certificate or within 10 years from the date of the last extension of the lien in the manner herein provided, be extended by filing for record a new certificate in the office of the county recorder of any county and from the time of the filing the lien shall be extended to the real property in such county for 10 years unless sooner released or otherwise discharged.

When the charges have become delinquent, they may be collected in the manner provided for the collection of delinquent assessments in Chapter 5 (commencing with Section 26075) and Chapter 6 (commencing with Section 26225) of Division 11 of Part 10.

(b) Where the county assumes the responsibility of assessment and collection pursuant to Chapter 7 (commencing with Section 26500), the amount of the unpaid charges may be added to, and become part of, the annual assessment levied upon the real property upon which the water for which the charges are unpaid was used and upon the real property subject to the charges for any other district services and shall

constitute a lien on that real property upon recordation of the order confirming the assessment in the office of the county recorder of the county in which the real property is situated. However, if, during the year preceding the date on which the first installment of real property taxes which evidence the charges appears on the roll, any real property to which the lien would attach has been transferred or conveyed to a bona fide purchaser for value, or if a lien of a bona fide encumbrancer for value has been created and attaches thereon, then the lien which would otherwise be imposed by this subdivision shall not attach to the real property and the costs of the water and services or either, as confirmed, relating to the property shall be transferred to the unsecured roll for collection.

(Amended by Stats. 1987, Ch. 1052, Sec. 2.)



**RESOLUTION NO.** 2020-17  
OF THE BOARD OF DIRECTORS OF THE NEVADA IRRIGATION DISTRICT

**PLACING DELINQUENT ACCOUNTS ON DISTRICT ASSESSMENT ROLL  
FOR COLLECTION – NEVADA COUNTY**

**WHEREAS** the Board of Directors of the Nevada Irrigation District has submitted bills to certain members of said District for charges assessed in accordance with Sections 22280 and 25806 of the Water Code of the State of California; and

**WHEREAS** the recipients of water applicable to those charges have not made payment; and

**WHEREAS** a continuous Standard Form Tax Collection Services Contract between the District and the Nevada County Board of Supervisors was previously approved.

**RESOLVED** that the Board of Supervisors of the County of Nevada be requested to levy payment in the following amounts against the parcels listed on the attached exhibit and hereby made a part of this resolution.

**BE IT FURTHER RESOLVED** that the Secretary of this District is directed to forward certified copies of this resolution to the Board of Supervisors of the County of Nevada.

**ADOPTED** by the Board of Directors of the Nevada Irrigation District at a regular meeting thereof held on the 24<sup>th</sup> day of June, 2020, by the following roll call vote:

AYES:           Directors:  
NOES:           Directors:  
ABSTAINING: Directors:  
ABSENT:       Directors:

\_\_\_\_\_  
President of the Board of Directors

ATTEST

\_\_\_\_\_  
Board Secretary

*Tax Transfer Listing Nevada County 2020*

<i>Parcel ID</i>	<i>Amount</i>
N001-220-029-000	72.00
N001-780-028-000	72.00
N002-240-022-000	79.92
N002-270-010-000	26.28
N002-270-012-000	89.14
N002-450-018-000	197.24
N002-550-009-000	79.92
N002-700-004-000	79.82
N004-030-044-000	72.00
N004-040-020-000	36.00
N004-040-049-000	72.00
N004-040-051-000	72.00
N004-040-089-000	36.00
N004-040-091-000	36.00
N004-051-007-000	72.00
N004-051-016-000	79.92
N004-060-075-000	72.00
N004-060-076-000	72.00
N004-070-014-000	72.00
N004-070-030-000	72.00
N004-070-058-000	72.00
N004-070-074-000	72.00
N004-081-010-000	709.28
N004-100-019-000	79.98
N004-100-021-000	709.30
N004-140-066-000	36.00
N004-151-042-000	490.14
N004-180-022-000	72.00
N004-441-062-000	79.92
N004-441-069-000	36.00
N004-501-030-000	79.20
N004-600-003-000	151.92
N004-660-024-000	34.94
N004-670-015-000	72.00
N004-670-016-000	72.00
N004-680-009-000	72.00
N005-010-006-000	107.44
N005-010-018-000	66.14
N005-010-034-000	72.00
N005-100-003-000	21.10
N006-401-021-000	709.28
N006-410-010-000	1,067.60
N006-410-043-000	18.52



<i>Parcel ID</i>	<i>Amount</i>
N006-421-002-000	72.00
N006-461-055-000	21.10
N006-471-004-000	36.00
N006-471-009-000	36.00
N006-481-016-000	79.94
N006-481-017-000	72.00
N006-720-028-000	418.00
N006-800-001-000	47.18
N006-820-020-000	79.20
N006-820-027-000	84.94
N006-920-003-000	36.00
N007-130-018-000	38.76
N007-140-022-000	289.34
N007-230-013-000	72.00
N007-260-009-000	72.00
N007-260-016-000	85.72
N007-300-004-000	34.24
N007-330-034-000	187.10
N007-340-010-000	415.38
N007-380-017-000	72.00
N007-400-006-000	72.00
N007-410-005-000	36.00
N007-540-003-000	72.00
N008-150-002-000	634.04
N008-810-039-000	106.90
N008-870-028-000	605.06
N009-201-021-000	72.00
N009-240-045-000	328.86
N009-370-011-000	72.00
N009-400-027-000	28.14
N009-430-031-000	72.00
N009-700-049-000	72.00
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N011-041-048-000	36.00
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N011-151-022-000	36.00
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N011-151-036-000	72.00

<i>Parcel ID</i>	<i>Amount</i>
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N011-151-041-000	36.00
N011-161-003-000	36.00
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N011-161-023-000	36.00
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N011-171-029-000	36.00
N011-171-030-000	36.00
N011-171-032-000	36.00
N011-171-035-000	36.00
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<i>Parcel ID</i>	<i>Amount</i>
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N011-191-034-000	36.00
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N012-100-014-000	42.00
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N012-151-026-000	76.14
N012-170-009-000	36.00
N012-180-016-000	79.92
N012-210-003-000	72.00
N012-210-045-000	72.00
N012-250-022-000	372.78
N012-250-030-000	21.10

<i>Parcel ID</i>	<i>Amount</i>
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N012-261-044-000	36.00
N012-261-047-000	72.00
N012-261-055-000	72.00
N012-261-063-000	68.00
N012-641-014-000	79.92
N012-641-051-000	80.74
N012-670-003-000	36.00
N012-710-011-000	134.56
N012-830-007-000	514.28
N020-030-010-000	72.00
N020-060-036-000	72.00
N020-080-009-000	36.00
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N020-890-020-000	72.00
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N021-140-015-000	29.00
N021-210-028-000	93.64
N021-250-006-000	71.00
N021-410-023-000	76.36
N021-440-032-000	62.60
N021-530-018-000	58.42
N021-650-013-000	36.00
N021-650-015-000	72.00
N021-660-010-000	72.00
N021-660-045-000	72.00
N021-670-004-000	72.00
N021-680-005-000	72.00
N021-680-012-000	79.92
N021-700-006-000	72.00
N021-700-012-000	72.00
N021-700-016-000	1,620.14
N021-710-014-000	72.00
N021-730-051-000	72.00

<i>Parcel ID</i>	<i>Amount</i>
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N021-780-015-000	72.00
N022-090-002-000	36.00
N022-130-025-000	174.68
N022-160-004-000	1,897.96
N022-160-006-000	36.00
N022-190-019-000	36.44
N022-310-022-000	122.04
N022-690-007-000	72.00
N022-690-018-000	72.00
N022-690-021-000	72.00
N023-070-029-000	48.00
N023-080-020-000	35.72
N023-110-019-000	1,108.72
N023-140-009-000	42.00
N023-210-022-000	72.00
N023-222-002-000	79.92
N023-222-030-000	72.00
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N023-320-021-000	79.92
N023-330-003-000	72.00
N023-340-015-000	16.24
N023-390-003-000	72.00
N023-430-037-000	72.00
N023-470-014-000	34.74
N023-480-018-000	36.00
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N024-060-002-000	122.00
N024-140-001-000	72.00
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N024-290-003-000	72.00

<i>Parcel ID</i>	<i>Amount</i>
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N024-430-002-000	72.00
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N024-470-001-000	72.00
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N024-530-009-000	72.00
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N024-650-008-000	72.00
N024-680-004-000	36.00
N024-690-008-000	72.00
N024-700-003-000	72.00
N024-700-005-000	448.30
N024-720-006-000	19.72
N024-740-001-000	36.00
N024-760-003-000	72.00
N024-800-005-000	72.00
N024-830-004-000	72.00
N024-850-056-000	72.00
N024-860-005-000	36.00
N024-860-008-000	36.00
N024-880-028-000	72.00
N025-150-021-000	871.08
N025-160-008-000	89.14
N025-170-055-000	950.96
N025-220-046-000	72.00
N025-251-021-000	72.00
N025-271-006-000	79.92
N025-271-018-000	72.00
N025-390-036-000	21.12
N025-410-012-000	160.00
N025-420-007-000	79.92
N025-490-050-000	152.04
N025-500-040-000	100.30
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N025-570-009-000	26.28
N025-570-011-000	79.92

<i>Parcel ID</i>	<i>Amount</i>
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N026-490-015-000	60.00
N026-490-034-000	60.00
N026-500-004-000	60.00
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N028-040-003-000	79.92
N028-060-018-000	295.94
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N028-070-026-000	414.44
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N028-191-088-000	36.00
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N028-200-055-000	56.92
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N028-221-022-000	72.00
N028-221-023-000	36.00
N028-221-039-000	72.00
N028-221-048-000	72.00
N028-261-042-000	86.44
N028-261-052-000	72.00
N028-280-038-000	72.00
N028-280-058-000	72.00
N028-290-005-000	72.00
N028-360-011-000	195.64
N028-410-005-000	72.00
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N030-170-006-000	148.38
N031-010-018-000	40.24
N031-010-031-000	51.53
N031-030-011-000	289.22

<i>Parcel ID</i>	<i>Amount</i>
N031-050-033-000	171.06
N031-060-021-000	289.14
N031-060-022-000	289.14
N031-090-005-000	169.80
N031-120-003-000	289.28
N031-130-025-000	134.62
N031-150-017-000	33.18
N031-240-034-000	72.00
N031-320-028-000	36.00
N031-330-029-000	72.00
N031-430-007-000	93.84
N031-430-018-000	72.00
N031-440-003-000	34.66
N032-640-031-000	72.00
N032-640-042-000	72.00
N033-070-008-000	16.78
N033-210-007-000	72.00
N033-230-017-000	39.00
N033-230-031-000	39.00
N033-260-003-000	37.78
N033-260-010-000	79.90
N033-300-035-000	72.00
N033-370-003-000	34.44
N033-430-006-000	161.98
N033-530-023-000	52.26
N033-530-027-000	26.82
N033-550-005-000	36.00
N033-550-018-000	450.96
N033-560-008-000	116.12
N033-570-017-000	31.26
N033-620-004-000	72.00
N034-280-002-000	72.00
N034-280-003-000	497.48
N034-280-006-000	304.76
N035-020-042-000	65.20
N035-030-019-000	72.00
N035-200-038-000	72.00
N035-200-058-000	184.42
N035-221-030-000	72.00
N035-221-069-000	72.00
N035-230-004-000	72.00
N035-230-048-000	93.64
N035-270-043-000	140.54
N035-300-031-000	257.18



<i>Parcel ID</i>	<i>Amount</i>
N035-300-035-000	36.00
N035-300-052-000	245.78
N035-310-021-000	251.52
N035-320-015-000	43.74
N035-320-025-000	77.42
N035-412-008-000	72.00
N035-412-019-000	72.00
N035-420-010-000	79.92
N035-550-020-000	79.92
N036-011-029-000	36.00
N036-020-012-000	127.32
N036-030-016-000	72.00
N036-030-020-000	260.46
N036-060-002-000	79.92
N036-060-010-000	79.92
N036-080-012-000	79.20
N036-190-001-000	84.64
N036-190-008-000	119.02
N036-190-024-000	151.20
N036-210-014-000	21.10
N036-210-081-000	79.92
N036-230-021-000	431.08
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N036-250-041-000	72.00
N036-280-011-000	79.92
N036-280-023-000	72.00
N036-280-024-000	72.00
N036-290-025-000	72.00
N036-301-008-000	72.00
N036-380-016-000	20.14
N036-680-011-000	114.46
N037-030-011-000	72.00
N037-040-005-000	304.74
N037-060-054-000	72.00
N037-060-057-000	72.00
N037-070-003-000	72.00
N037-080-046-000	79.20
N037-170-030-000	409.32
N037-200-014-000	72.00
N037-220-022-000	72.00
N037-220-025-000	72.00

<i>Parcel ID</i>	<i>Amount</i>
N037-260-058-000	36.00
N037-270-005-000	72.00
N037-270-009-000	72.00
N037-270-059-000	72.00
N037-270-060-000	189.40
N037-360-009-000	72.00
N037-460-013-000	69.14
N038-150-012-000	36.44
N038-170-027-000	72.00
N038-200-009-000	111.26
N038-210-006-000	25.02
N038-210-007-000	72.00
N038-220-021-000	72.00
N038-240-016-000	299.46
N039-020-027-000	72.00
N039-020-028-000	72.00
N039-040-010-000	36.00
N039-050-007-000	36.00
N039-060-004-000	72.00
N039-060-008-000	72.00
N039-060-013-000	72.00
N039-060-017-000	72.00
N039-060-018-000	72.00
N039-070-004-000	72.00
N039-080-010-000	72.00
N039-090-027-000	72.00
N039-240-021-000	72.00
N039-270-023-000	72.00
N039-280-006-000	72.00
N039-300-001-000	72.00
N039-300-002-000	36.00
N050-051-007-000	72.00
N050-051-016-000	79.92
N050-060-010-000	79.92
N050-070-004-000	86.12
N050-070-006-000	21.10
N050-070-009-000	79.92
N050-070-020-000	79.92
N050-110-026-000	79.92
N050-160-035-000	79.92
N050-170-013-000	79.94
N050-170-016-000	79.92
N050-370-040-000	36.00
N050-420-020-000	72.00

<i>Parcel ID</i>	<i>Amount</i>
N050-430-029-000	72.00
N051-050-004-000	72.00
N051-060-016-000	72.00
N051-060-017-000	97.20
N051-060-034-000	72.00
N051-070-002-000	21.10
N051-120-008-000	72.00
N051-131-009-000	31.44
N051-151-017-000	72.00
N051-170-004-000	21.10
N051-200-007-000	72.00
N051-210-044-000	72.00
N051-250-010-000	66.42
N051-300-010-000	26.28
N051-300-011-000	26.28
N051-300-024-000	85.22
N051-300-027-000	86.46
N051-300-040-000	79.92
N051-321-002-000	277.16
N051-330-038-000	72.00
N051-330-039-000	79.92
N051-340-047-000	79.92
N051-350-027-000	79.92
N051-390-025-000	72.00
N051-450-009-000	30.72
N052-010-006-000	26.28
N052-010-007-000	330.66
N052-010-023-000	79.92
N052-070-027-000	79.92
N052-070-059-000	79.94
N052-180-036-000	79.92
N052-200-015-000	79.92
N052-200-063-000	123.20
N052-240-010-000	72.00
N052-300-002-000	105.28
N052-310-003-000	79.92
N052-310-012-000	72.00
N052-310-015-000	79.92
N052-320-007-000	209.40
N052-320-014-000	159.84
N052-330-052-000	18.52
N052-340-012-000	80.00
N052-340-029-000	72.00
N052-340-037-000	72.00

<i>Parcel ID</i>	<i>Amount</i>
N052-340-039-000	470.08
N052-360-037-000	36.62
N052-370-024-000	26.28
N052-370-044-000	79.92
N053-010-041-000	282.28
N053-010-058-000	709.28
N053-060-010-000	79.92
N053-240-011-000	72.00
N053-240-012-000	72.00
N053-250-002-000	72.00
N053-250-019-000	72.00
N053-290-018-000	79.92
N053-300-007-000	72.00
N053-300-015-000	146.08
N053-320-044-000	72.00
N053-340-002-000	36.62
N053-390-007-000	26.28
N053-450-015-000	72.00
N054-010-045-000	79.94
N054-040-037-000	119.34
N054-090-017-000	21.10
N054-090-019-000	72.00
N054-090-029-000	254.08
N054-110-014-000	80.00
N054-140-018-000	79.20
N054-320-004-000	72.00
N054-320-018-000	79.92
N054-320-020-000	123.20
N054-320-022-000	79.92
N054-330-016-000	79.92
N054-360-015-000	79.92
N054-400-021-000	72.00
N054-410-014-000	79.92
N054-440-003-000	148.80
N054-490-020-000	72.00
N054-490-024-000	79.92
N055-050-039-000	80.06
N055-060-039-000	802.20
N055-080-038-000	79.92
N055-110-026-000	79.20
N055-110-054-000	80.06
N055-120-019-000	79.92
N055-140-023-000	26.28
N055-150-004-000	148.50

<i>Parcel ID</i>	<i>Amount</i>
N055-150-013-000	79.92
N056-071-016-000	79.92
N056-100-002-000	42.00
N056-100-030-000	85.12
N056-120-025-000	36.00
N056-140-006-000	79.20
N056-190-008-000	155.10
N056-190-019-000	79.92
N056-190-021-000	79.92
N056-190-028-000	134.00
N056-190-029-000	134.00
N056-201-004-000	72.00
N056-201-011-000	79.20
N056-210-006-000	79.92
N056-210-009-000	160.00
N056-210-012-000	79.92
N056-250-006-000	79.94
N056-260-028-000	540.42
N056-260-035-000	79.20
N056-270-006-000	79.92
N056-310-014-000	235.70
N056-330-016-000	197.24
N056-340-025-000	229.64
N056-340-035-000	197.24
N056-350-012-000	79.92
N056-360-022-000	80.06
N056-420-007-000	491.22
N056-460-002-000	751.00
N056-470-005-000	72.00
N056-480-016-000	72.00
N056-480-017-000	72.00
N056-480-018-000	72.00
N056-480-019-000	72.00
N056-480-020-000	72.00
N056-480-021-000	72.00
N056-480-022-000	72.00
N056-480-023-000	72.00
N056-480-024-000	72.00
N056-480-025-000	72.00
N057-050-051-000	79.92
N057-050-073-000	22.46
N057-071-009-000	79.92
N057-110-002-000	111.84
N057-110-003-000	30.98

<i>Parcel ID</i>	<i>Amount</i>
N057-110-038-000	36.46
N057-110-048-000	197.24
N057-141-009-000	148.80
N057-141-010-000	26.28
N057-160-005-000	80.00
N057-160-029-000	79.92
N057-180-022-000	21.10
N057-260-010-000	79.92
N057-270-005-000	72.00
N057-270-015-000	72.00
<i>Parcel Count:</i> 625	<u>\$ 67,419.17</u>



# **RESOLUTION NO.** 2020-18

## **OF THE BOARD OF DIRECTORS OF THE NEVADA IRRIGATION DISTRICT**

### **REQUESTING COLLECTION OF CHARGES ON TAX ROLL FOR TAX YEAR 2020/2021– PLACER COUNTY**

**WHEREAS**, the Nevada Irrigation District (hereinafter “District”) requests the County of Placer collect on the County tax rolls certain charges which have been imposed pursuant to Sections 22280 and 25806 of the Water Code of the State of California, attached hereto; and

**WHEREAS**, the County has required as a condition of the collection of said charges that the District warrant the legality of said charges and defend and indemnify the County from any challenge to the legality thereof.

**NOW, THEREFORE, BE IT HEREBY RESOLVED** by the Board of Directors of the Nevada Irrigation District that:

1. The Auditor-Controller of Placer County is requested to attach for collection on the County tax rolls those taxes, assessments, fees and/or charges, attached hereto.
2. The District warrants and represents that the taxes, assessments, fees and/or charges imposed by the District and being requested to be collected by Placer County comply with all requirements of State law, including but not limited to Articles XIIC and XIID of the California Constitution (Proposition 218).
3. The District releases and discharges County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County on the property tax roll of any taxes, assessments, fees and/or charges on behalf of District.
4. In consideration for the County’s collection of the charge through the County’s property tax roll, the District agrees to and shall defend, indemnify and hold harmless the County, its officers, agents and employees (the “Indemnified Parties”) from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the

collection by County of any of District's said taxes, assessments, fees and/or charges requested to be collected by County for District, or in any manner arising out of District's establishment and imposition of said taxes, assessments, fees and/or charges. District agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of the collection of one of District's taxes, assessments, fees and/or charges, the County may offset the amount of the judgment from any other monies collected by County on behalf of District, including property taxes.

5. The District agrees that its officers, agents and employees will cooperate with the County by responding to all inquiries referred to District by County from any person concerning the District's taxes, assessments, fees and/or charges, and that District will not refer such persons to County officers and employees for response.
6. The District agrees to pay the County for the reasonable and ordinary charges to recoup its costs of placement and collection on the tax rolls at the agreed upon rate of 1% of the taxes, assessments, fees and/or charges, as provided by Government Code Sections 29304 and 51800.

**PASSED AND ADOPTED** by the Board of Directors of the Nevada Irrigation District at a regular meeting hereof held on the 24<sup>th</sup> day of June, 2020, by the following roll call vote:

AYES: Directors:  
NOES: Directors:  
ABSTAINING: Directors:  
ABSENT: Directors:

\_\_\_\_\_  
President of the Board of Directors

ATTEST:

\_\_\_\_\_  
Board Secretary



***Tax Transfer Listing Placer County 2020***

<b><i>Parcel ID</i></b>	<b><i>Amount</i></b>
P018-070-022-000	79.92
P018-110-028-000	79.92
P020-012-009-000	42.14
P020-012-022-000	79.92
P020-012-023-000	79.20
P020-060-032-000	72.00
P020-060-048-000	79.92
P020-060-064-000	616.10
P020-060-067-000	2,031.16
P020-080-032-000	21.10
P020-090-009-000	1,229.74
P020-090-011-000	72.00
P020-100-010-000	89.14
P020-110-009-000	41.32
P020-110-013-000	85.06
P020-145-012-000	36.62
P020-164-023-000	79.20
P020-165-004-000	36.62
P020-165-013-000	79.92
P020-167-047-000	79.92
P020-170-033-000	79.92
P020-190-011-000	26.28
P021-170-002-000	467.94
P021-190-021-000	195.64
P021-190-031-000	26.28
P021-190-035-000	79.20
P021-200-051-000	79.92
P021-210-069-000	28.38
P021-210-072-000	26.28
P021-241-047-000	79.92
P021-250-029-000	79.92
P026-030-027-000	79.92
P026-030-032-000	79.92
P026-030-064-000	79.92
P026-040-005-000	79.92
P026-071-012-000	153.64
P026-071-089-000	871.08
P026-110-013-000	79.92
P026-130-017-000	79.92
P026-150-017-000	79.92
P026-171-008-000	79.92
P026-200-035-000	128.44
P026-200-077-000	1,290.48

<i>Parcel ID</i>	<i>Amount</i>
p026-212-015-000	525.58
P026-220-054-000	334.90
P026-231-019-000	79.20
P026-260-041-000	1,187.04
P026-290-047-000	79.92
P026-290-064-000	72.00
P026-320-033-000	21.10
P026-330-005-000	794.28
P026-350-031-000	87.80
P026-380-035-000	86.94
P026-410-009-000	62.82
P026-410-030-000	72.00
P031-062-027-000	871.08
P031-091-018-000	79.92
P031-093-042-000	600.00
P031-280-008-000	21.10
P031-300-022-000	85.12
P031-300-037-000	176.00
P031-300-039-000	159.84
P031-340-012-000	93.38
P031-360-051-000	79.92
P031-370-024-000	79.92
P031-391-024-000	62.36
P031-391-036-000	21.10
P031-430-058-00	684.28
P031-440-005-000	85.20
P031-440-046-00	1,384.50
P038-021-025-000	79.92
P038-021-030-000	91.68
P038-021-082-000	21.10
P038-032-007-000	26.28
P038-032-019-000	72.00
P038-032-057-000	26.28
P038-032-067-000	94.38
P038-040-043-000	36.62
P038-040-050-000	412.16
P038-060-064-000	90.84
P038-080-062-000	72.00
P038-080-064-000	152.22
P038-080-072-000	293.48
P038-180-005-000	86.06
P038-180-086-000	21.10
P038-211-026-000	72.00
P038-223-080-000	81.34
P038-260-024-000	26.28

<i>Parcel ID</i>	<i>Amount</i>
P038-272-021-000	122.12
P038-320-012-000	36.00
P038-330-012-000	72.00
P040-030-065-000	72.00
P040-082-030-000	438.60
P040-090-035-000	239.40
P051-010-035-000	72.00
P051-010-037-000	72.00
P051-030-084-000	72.00
P051-030-085-000	72.00
P051-050-060-000	79.92
P051-061-011-000	85.20
P051-070-051-000	79.92
P051-080-025-000	79.92
P051-080-055-000	36.62
P051-080-069-000	72.00
P051-090-023-000	79.92
P051-180-065-000	36.00
P051-180-097-000	72.00
P051-220-004-000	622.68
P051-250-011-510	20.74
P051-250-045-540	39.16
P051-260-008-530	586.86
P051-260-068-520	45.22
P051-260-076-540	72.24
P051-270-033-520	312.58
P051-360-024-000	29.42
P051-430-002-000	41.40
P052-020-029-000	72.00
P052-020-042-000	253.48
P052-060-074-000	293.88
P052-270-038-000	416.14
P052-340-030-000	72.00
P052-470-001-000	151.94
P075-030-018-000	709.28
P075-050-001-000	79.94
P075-050-002-000	79.92
P075-050-051-000	79.92
P075-050-057-000	21.10
P075-050-069-000	79.92
P075-050-074-000	85.20
P075-070-020-000	79.20
P075-111-008-000	29.28
P076-010-023-000	26.28
P076-020-025-000	1,814.92

<i>Parcel ID</i>	<i>Amount</i>
P076-020-040-000	21.10
P076-020-047-000	79.20
P076-030-045-000	79.92
P076-030-052-000	79.92
P076-042-010-000	72.00
P076-043-009-000	72.00
P076-043-045-000	65.92
P076-043-063-000	72.00
P076-051-019-000	72.00
P076-061-012-000	32.48
P076-070-027-000	72.00
P076-111-022-000	21.10
P076-112-078-000	72.00
P076-120-029-000	79.92
P076-156-024-000	79.92
P076-181-015-000	83.52
P076-232-044-000	72.00
P076-380-008-000	293.40
P076-440-009-000	203.20
<i>Parcel Count</i>	<u>152</u>
	<u>\$ 28,534.56</u>