

Staff Report

for the Regular Meeting of the Board of Directors, June 28, 2017

TO: Board of Directors
FROM: Marvin Davis, MBA, CPA, Finance Manager/Treasurer
DATE: 6/21/2017
SUBJECT: **Assessment District No. 2008-1 (Rodeo Flat)**
Special Assessment Levies for FY 2017-2018

ADMINISTRATION

RECOMMENDED ACTION:

Approve Resolution No. 2017-16 [acting as the legislative body of Assessment District (AD) No. 2008-1 authorizing the levy of special assessments within AD No. 2008-1 for Fiscal Year 2017-2018], Receive Fiscal Year 2016-2017 Annual Report

BACKGROUND:

Refer to the attached draft resolution.

In order to levy special taxes (for collection on the County's tax rolls), a resolution is needed each year prior to the submittal deadline established by the County of Nevada Auditor/Tax Collector. This deadline is usually in the third or fourth week in July every year.

BUDGETARY IMPACT: None.

MD

attachments(1):

- Draft Resolution No. 2017-16 with exhibits
- Fiscal Year 2016-2017 Annual Report



RESOLUTION No. 2017-16

OF THE BOARD OF DIRECTORS OF THE NEVADA IRRIGATION DISTRICT

**ACTING AS THE LEGISLATIVE BODY OF ASSESSMENT DISTRICT NO. 2008-1
(RODEO FLAT) AUTHORIZING THE LEVY OF SPECIAL ASSESSMENTS
WITHIN ASSESSMENT DISTRICT NO. 2008-1 (RODEO FLAT)
FOR FISCAL YEAR 2017-2018**

WHEREAS, the Board of Directors of the Nevada Irrigation District (the "District") previously established Assessment District No. 2008-1 (Rodeo Flat) (the "Assessment District") pursuant to the terms and provisions of the Municipal Improvement Act of 1913, commencing with Streets and Highways Code Section 10000 (the "Act"); and

WHEREAS, the Board of the Directors of the District, acting as the legislative body of the Assessment District is authorized pursuant to Resolution No. 2008-20 (Overruling Protests, Approving Final Engineer's Report, Levying Assessments, Ordering the District to Proceed with Treated Water System Improvements, and Authoring and Directing Related Actions) (the "Resolution No. 2008-20") adopted by the Board of Directors of the District on April 9, 2008, to levy special assessments sufficient to pay for authorized public facilities (as defined in the Final Engineer's Report); and

WHEREAS, it is now necessary and appropriate that this Board of Directors levy and collect the special assessments for Fiscal Year 2017-2018 for the purpose specified in the Final Engineer's Report, by the adoption of a resolution; and

WHEREAS, the District has entered into a Standard Form Tax Collection Services contract with the County of Nevada, dated June 11th, 1997; and

WHEREAS, the special assessment on each parcel shall be billed on the secured tax roll bills for Fiscal Year 2017-2018; and

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Authorizing the Levy of Special Assessments within Assessment District No. 2008-1
(Rodeo Flat) for fiscal year 2017-2018

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WHEREAS, the County of Nevada shall be entitled to deduct the reasonable costs of collection and administration of the Assessment District before remitting the assessment revenues collected to the District.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Nevada Irrigation District as follows:

1. In accordance with the Act and Resolution No. 2008-20, an annual special assessment is hereby levied upon the parcels within the Assessment District for Fiscal Year 2017-2018 at the special assessment rates set forth on Exhibit A attached to this Resolution. After adoption of this Resolution, the Finance Manager of the District, or designee, may make any necessary modifications to these special assessments to correct any errors, omissions or inconsistencies in the listing or categorization of parcels to be assessed or in the amount to be charged to any category of parcels.

2. Certain parcels within the Assessment District are no longer subject to the special assessment. Those parcels are set forth on Exhibit B attached to this Resolution.

3. The special assessment shall be collected in the same manner as ordinary ad valorem taxes are collected and shall be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for ad valorem taxes except as such procedure may be modified by law and by this Board of Directors.

5. The Finance Manager is hereby authorized and directed to transmit a certified copy of this Resolution to the Nevada County Auditor, together with other supporting documentation as may be required to place said special assessments on the secured property tax roll for Fiscal Year 2017-2018, and to perform all other acts which are required by the Act, Resolution No. 2008-20, or by law in order to accomplish the purpose of this Resolution.

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Authorizing the Levy of Special Assessments within Assessment District No. 2008-1
(Rodeo Flat) for fiscal year 2017-2018
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PASSED AND ADOPTED by the Board of Directors of the Nevada Irrigation District at a regular meeting held on the 28th day of June, 2017, by the following vote:

AYES: Directors:
NOES: Directors:
ABSENT: Directors:
ABSTAINS: Directors:

President of the Board of Directors

Attest:

Secretary to the Board of Directors

EXHIBIT "A"
Nevada Irrigation District
Assessment District No. 2008-1 (Rodeo Flat)
2017/18 Assessor's Parcels Subject to AD No. 2008-1 Special Assessment
Nevada County Payment Code: 665

Assessor's Parcel Number	2017/18 Estimated Special Assessment Amount
21-640-01-000	\$1,832.30
21-640-02-000	1,832.30
21-650-03-000	2,320.48
21-650-04-000	975.90
21-650-06-000	1,832.30
21-650-08-000	1,832.30
21-650-10-000	2,320.48
21-650-13-000	1,832.30
21-650-15-000	1,832.30
21-650-16-000	2,320.48
21-650-17-000	2,320.48
21-650-19-000	1,832.30
21-650-20-000	1,832.30
21-650-22-000	2,320.48
21-650-31-000	2,320.48
21-650-32-000	2,320.48
21-660-28-000	1,832.30
21-660-29-000	1,832.30
21-660-32-000	1,832.30
21-660-33-000	2,320.48
21-660-34-000	2,320.48
21-660-35-000	2,320.48
<u>21-660-36-000</u>	<u>2,320.48</u>
23 Parcels	\$46,656.48

EXHIBIT "B"
Nevada Irrigation District
Assessment District No. 2008-1 (Rodeo Flat)
Assessor's Parcels Not Subject to AD No. 2008-1 Special Assessment

Special Assessment Prepayment Releases

(Special Assessment Lien paid in full during Cash Collection Period)

<u>APN</u>	<u>Owner</u>
21-650-02-000	CART STEVEN E & SUZANNE S
21-650-05-000	TRAYNOR AMY M TRSTE
21-650-07-000	MCINTYRE HUGH R & NORMA L TRSTES
21-650-09-000	FULLER GLEN G ETAL
21-650-11-000	RAUWENDAAL CHRISTIAAN J & S TRSTES
21-650-12-000	MOULE MICHAEL L & CHARLENE TRSTES
21-650-14-000	SEELEY BENTON L & PATRICIA J
21-650-18-000	WIRTZ BRIAN R & MARIA B
21-650-30-000	HUNT MARY L & DENNIS TRSTES ETAL
21-660-31-000	RANGEL ARTHUR & PENNY L TRSTES
21-660-37-000	BEAL JOHN L & ROSI G TRSTES

Special Assessment Prepayment Releases

(Special Assessment Lien paid in full following Cash Collection Period)

<u>APN</u>	<u>Owner</u>
21-650-33-000	LOVEJOY GREGORY B & SUSAN L
21-660-30-000	MEACHAM TRENT O & PATRICIA J