

Staff Report

TO: Board of Directors

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

DATE: June 28, 2023

SUBJECT: **Placing Delinquent Accounts on District Assessment Rolls for Collection (Consent)**

OPERATIONS

RECOMMENDATION:

Adopt Resolution No. 2023-30 and Resolution No. 2023-31 placing delinquent accounts on County Assessment Rolls for Collection for Nevada and Placer Counties.

BACKGROUND:

The District proactively works with our customers 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 multiple past due 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 2022 therefore they 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
2023	934	\$ 229,234.33
2022	1,041	\$ 210,312.80
2021	845	\$ 193,213.57
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

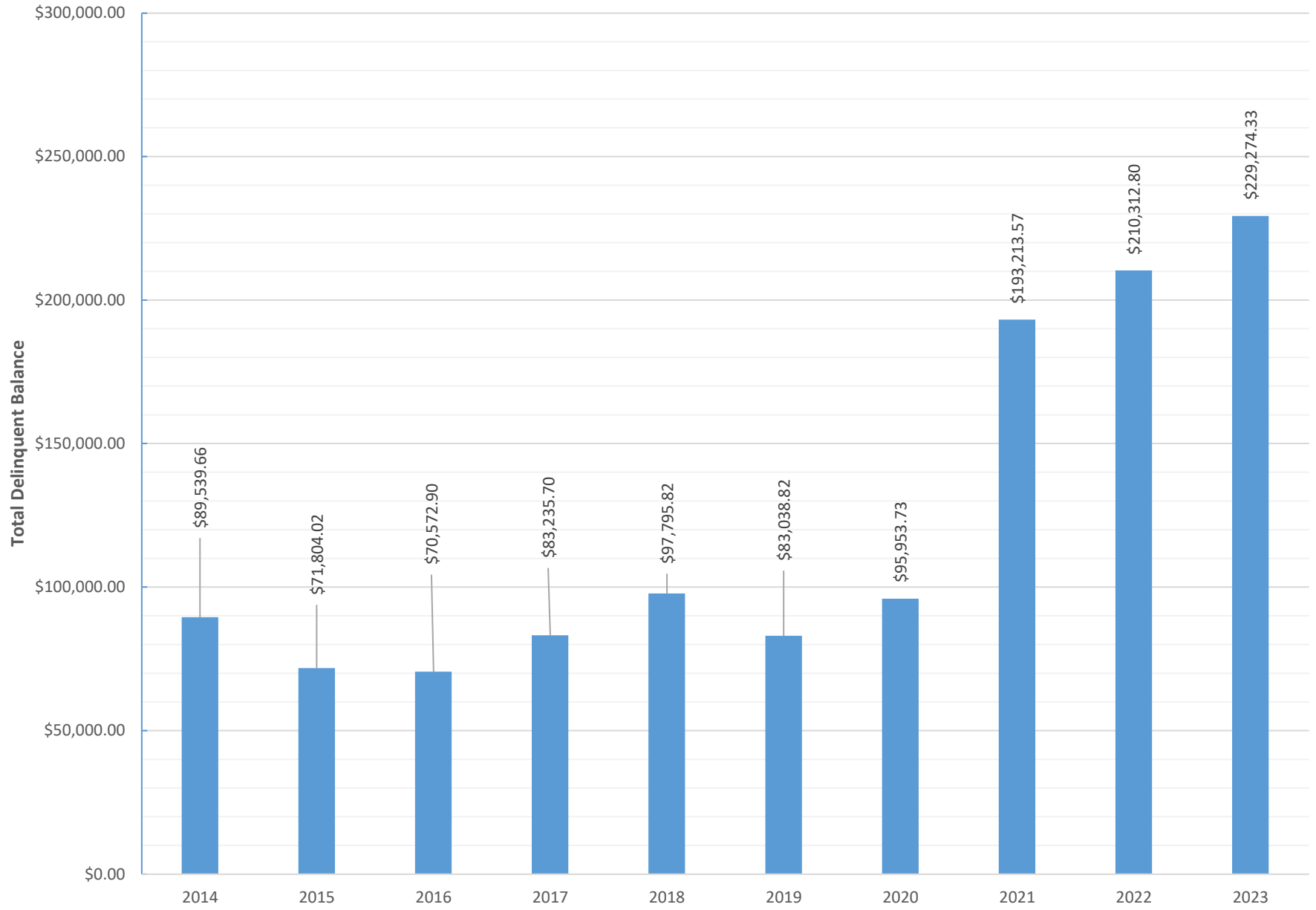
BUDGETARY IMPACT:

A total of \$229,234.33 for charges billed and uncollected in 2022 will be realized upon the adoption of the resolutions.

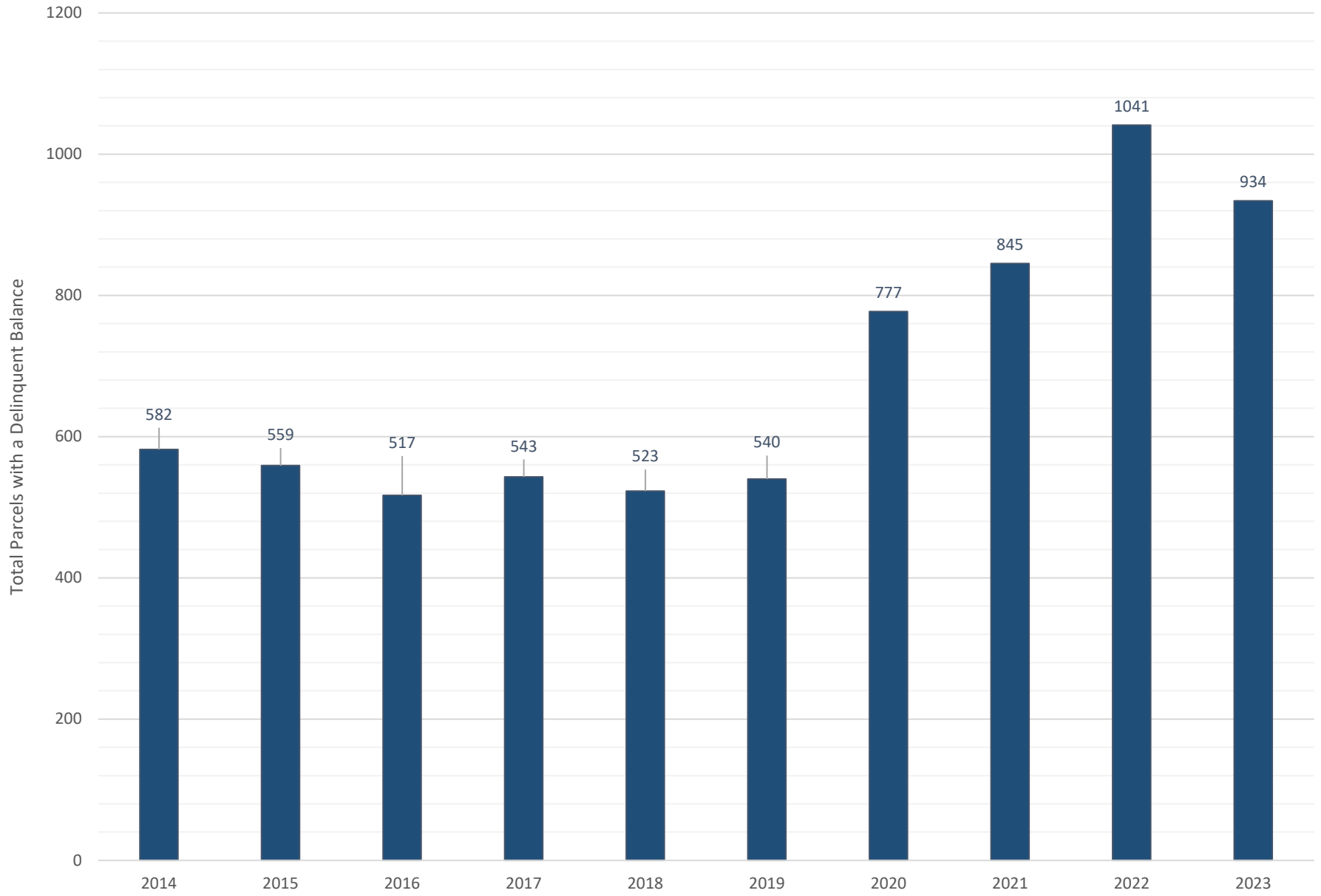
Attachments (5):

- Graph of 10-year tax collection trend by total delinquent balance
- Graph of 10-year tax collection trend by parcel count
- State of California Water Code Section 25806
- Resolution No. 2023-30 with exhibits
- Resolution No. 2023-31 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

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. 2023-30
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.

PASSED AND ADOPTED by the Board of Directors of the Nevada Irrigation District at a regular meeting thereof held on the 28th day of June, 2023, by the following roll call vote:

AYES:	Directors:
NOES:	Directors:
ABSTAIN:	Directors:
ABSENT:	Directors:

President of the Board of Directors

ATTEST

Board Secretary

Tax Transfer Listing Nevada County 2023

<i>Assessor's Parcel Number</i>	<i>Amount</i>	<i>Assessor's Parcel Number</i>	<i>Amount</i>
N001-220-029-000	181.00	N004-501-030-000	181.00
N001-770-020-000	181.00	N004-630-007-000	72.00
N001-780-033-000	181.00	N004-630-009-000	542.08
N002-240-020-000	181.00	N004-650-013-000	181.00
N002-240-022-000	181.00	N004-670-015-000	72.00
N002-240-030-000	181.00	N005-010-004-000	253.00
N002-250-021-000	181.00	N005-010-018-000	81.00
N002-270-010-000	557.46	N005-010-034-000	72.00
N002-270-012-000	829.66	N005-020-024-000	108.00
N002-550-009-000	181.00	N005-050-032-000	108.00
N002-580-020-000	181.00	N005-100-003-000	181.00
N002-640-004-000	1,054.00	N005-100-057-000	72.00
N002-700-001-000	1,850.58	N005-100-093-000	72.00
N002-700-004-000	181.00	N005-290-028-000	279.62
N002-700-006-000	813.14	N006-391-023-000	260.36
N002-710-011-000	173.80	N006-391-038-000	72.00
N002-730-002-000	998.22	N006-401-021-000	181.00
N004-030-017-000	241.32	N006-401-031-000	181.00
N004-040-059-000	63.04	N006-410-010-000	951.60
N004-051-007-000	72.00	N006-461-045-000	181.00
N004-051-016-000	181.00	N006-461-055-000	792.44
N004-060-027-000	72.68	N006-481-009-000	181.00
N004-060-075-000	72.00	N006-481-016-000	181.00
N004-060-076-000	72.00	N006-481-017-000	181.00
N004-070-058-000	72.00	N006-700-071-000	314.12
N004-070-074-000	72.00	N006-710-010-000	72.00
N004-090-019-000	181.00	N006-800-018-000	181.00
N004-131-045-000	181.00	N006-800-029-000	36.00
N004-140-066-000	72.00	N006-820-027-000	181.00
N004-151-042-000	181.00	N006-910-032-000	137.66
N004-170-058-000	1,435.12	N006-920-008-000	72.00
N004-180-022-000	72.00	N007-140-018-000	392.86
N004-180-024-000	58.00	N007-140-022-000	156.42
N004-410-026-000	72.00	N007-140-046-000	266.68
N004-450-020-000	813.16	N007-210-018-000	72.00
N004-460-014-000	181.00	N007-240-013-000	266.86
N004-490-011-000	181.00	N007-250-006-000	72.00
N004-501-020-000	181.00	N007-260-009-000	72.00

<i>Assessor's Parcel Number</i>	<i>Amount</i>	<i>Assessor's Parcel Number</i>	<i>Amount</i>
N007-260-016-000	423.10	N009-700-050-000	313.12
N007-270-027-000	452.16	N011-020-048-000	72.00
N007-330-012-000	295.30	N011-020-050-000	1,295.68
N007-340-010-000	459.24	N011-031-004-000	36.00
N007-380-017-000	72.00	N011-031-007-000	72.00
N007-400-006-000	72.00	N011-031-009-000	72.00
N007-400-011-000	36.00	N011-031-010-000	72.00
N007-410-005-000	72.00	N011-041-048-000	72.00
N007-410-015-000	72.00	N011-151-006-000	72.00
N007-410-023-000	36.00	N011-151-038-000	36.00
N007-430-007-000	72.00	N011-151-040-000	36.00
N007-570-028-000	70.22	N011-161-003-000	36.00
N008-020-003-000	49.14	N011-161-006-000	36.00
N008-030-014-000	133.20	N011-161-012-000	72.00
N008-070-039-000	199.08	N011-161-014-000	159.40
N008-070-041-000	30.18	N011-171-012-000	72.00
N008-080-026-000	181.00	N011-171-013-000	72.00
N008-090-039-000	229.18	N011-171-017-000	72.00
N008-130-005-000	164.82	N011-171-018-000	72.00
N008-190-017-000	37.80	N011-171-023-000	72.00
N008-750-014-000	36.06	N011-171-026-000	36.00
N008-790-021-000	164.90	N011-171-043-000	36.00
N008-810-003-000	127.54	N011-171-046-000	72.00
N008-820-002-000	84.22	N011-171-050-000	72.00
N008-820-017-000	46.46	N011-171-057-000	36.00
N008-861-030-000	62.10	N011-171-066-000	36.00
N008-880-035-000	74.62	N011-171-077-000	36.00
N008-880-037-000	38.48	N011-191-003-000	36.00
N008-920-010-000	72.00	N011-191-005-000	36.00
N008-931-032-000	272.24	N011-191-006-000	36.00
N009-201-020-000	72.00	N011-191-011-000	72.00
N009-201-021-000	72.00	N011-191-015-000	36.00
N009-210-001-000	24.76	N011-191-030-000	72.00
N009-240-031-000	765.14	N011-191-054-000	72.00
N009-240-042-000	72.00	N011-221-022-000	72.00
N009-290-001-000	72.00	N011-221-023-000	72.00
N009-430-031-000	72.00	N011-221-024-000	36.00
N009-451-022-000	31.48	N011-230-006-000	181.00
N009-550-036-000	816.30	N011-640-023-000	36.00
N009-700-049-000	144.00	N011-640-024-000	72.00

<i>Assessor's Parcel Number</i>	<i>Amount</i>	<i>Assessor's Parcel Number</i>	<i>Amount</i>
N011-640-035-000	72.00	N012-830-006-000	673.72
N011-680-004-000	253.00	N012-880-004-000	72.00
N011-680-009-000	72.00	N020-020-029-000	38.74
N011-690-008-000	36.00	N020-030-010-000	72.00
N011-700-004-000	72.00	N020-040-023-000	408.56
N012-010-059-000	680.32	N020-040-029-000	95.64
N012-020-030-000	223.20	N020-060-036-000	72.00
N012-030-018-000	72.00	N020-070-014-000	52.98
N012-030-019-000	72.00	N020-310-018-000	746.50
N012-030-020-000	36.00	N020-320-011-000	1,013.10
N012-040-044-000	72.00	N020-370-005-000	72.00
N012-040-046-000	181.00	N020-390-034-000	253.00
N012-050-001-000	307.90	N020-410-010-000	43.92
N012-060-010-000	25.86	N020-430-001-000	91.88
N012-080-059-000	29.52	N020-490-002-000	307.88
N012-080-080-000	181.00	N020-490-007-000	62.08
N012-091-002-000	72.00	N020-500-007-000	72.00
N012-091-006-000	181.00	N020-550-027-000	36.00
N012-091-024-000	181.00	N020-750-023-000	72.00
N012-100-004-000	446.20	N020-750-025-000	36.00
N012-100-017-000	181.00	N020-780-051-000	72.00
N012-133-026-000	36.00	N020-850-004-000	223.80
N012-140-011-000	134.78	N020-860-014-000	206.34
N012-151-026-000	181.00	N020-860-016-000	36.00
N012-170-009-000	72.00	N020-870-011-000	61.74
N012-210-003-000	36.00	N020-880-005-000	144.00
N012-210-038-000	253.00	N020-890-020-000	72.00
N012-210-045-000	72.00	N020-890-023-000	1,580.86
N012-222-037-000	72.00	N020-900-010-000	60.46
N012-250-022-000	181.00	N021-040-021-000	49.58
N012-261-001-000	72.00	N021-050-013-000	40.20
N012-261-002-000	72.00	N021-130-007-000	49.58
N012-261-004-000	253.00	N021-160-034-000	67.38
N012-261-044-000	72.00	N021-230-022-000	238.08
N012-261-047-000	72.00	N021-250-033-000	26.18
N012-641-051-000	181.00	N021-270-015-000	135.64
N012-690-010-000	813.14	N021-270-020-000	432.78
N012-710-011-000	181.00	N021-310-023-000	379.54
N012-810-007-000	157.30	N021-310-034-000	277.26
N012-810-014-000	181.00	N021-410-003-000	277.20

<i>Assessor's Parcel Number</i>	<i>Amount</i>	<i>Assessor's Parcel Number</i>	<i>Amount</i>
N021-430-003-000	115.72	N023-140-001-000	72.00
N021-430-044-000	33.66	N023-210-022-000	72.00
N021-520-031-000	174.20	N023-222-002-000	181.00
N021-530-012-000	355.56	N023-222-030-000	72.00
N021-650-004-000	36.00	N023-310-010-000	181.00
N021-650-008-000	36.00	N023-310-029-000	181.00
N021-650-015-000	72.00	N023-320-021-000	181.00
N021-660-010-000	72.00	N023-430-016-000	36.00
N021-660-027-000	72.00	N023-430-037-000	72.00
N021-660-039-000	72.00	N023-440-023-000	131.02
N021-660-045-000	72.00	N023-440-035-000	36.00
N021-670-004-000	72.00	N023-460-023-000	19.62
N021-670-006-000	72.00	N023-470-021-000	111.54
N021-670-021-000	72.00	N023-480-011-000	72.00
N021-670-023-000	2,062.72	N023-490-028-000	74.38
N021-680-005-000	72.00	N023-510-013-000	72.00
N021-680-019-000	72.00	N023-540-003-000	72.00
N021-680-027-000	36.00	N023-540-004-000	36.00
N021-680-034-000	72.00	N023-550-028-000	116.90
N021-690-009-000	72.00	N023-560-019-000	101.64
N021-690-026-000	72.00	N023-590-011-000	181.00
N021-690-036-000	72.00	N023-600-002-000	72.00
N021-700-006-000	36.00	N023-600-003-000	72.00
N021-700-012-000	72.00	N023-600-004-000	72.00
N021-730-051-000	36.00	N023-600-005-000	72.00
N021-730-080-000	16.00	N023-600-006-000	72.00
N021-730-091-000	36.76	N023-600-008-000	72.00
N022-090-002-000	36.00	N023-630-008-000	72.00
N022-160-004-000	1,806.16	N023-630-013-000	72.00
N022-180-028-000	36.00	N024-030-004-000	116.50
N022-190-015-000	21.98	N024-030-007-000	276.66
N022-210-020-000	117.70	N024-140-001-000	72.00
N022-260-018-000	222.42	N024-190-006-000	307.88
N022-310-022-000	72.00	N024-230-007-000	38.72
N022-331-016-000	46.66	N024-270-015-000	48.00
N022-690-007-000	72.00	N024-290-003-000	72.00
N022-690-018-000	72.00	N024-310-005-000	62.54
N023-070-029-000	72.00	N024-310-008-000	69.64
N023-100-005-000	204.28	N024-340-006-000	72.00
N023-110-017-000	47.18	N024-360-003-000	72.00

<i>Assessor's Parcel Number</i>	<i>Amount</i>	<i>Assessor's Parcel Number</i>	<i>Amount</i>
N024-380-007-000	72.00	N025-251-021-000	72.00
N024-440-001-000	72.00	N025-271-006-000	181.00
N024-450-001-000	72.00	N025-390-036-000	181.00
N024-470-001-000	72.00	N025-410-012-000	362.00
N024-480-009-000	72.00	N025-420-007-000	181.00
N024-510-004-000	72.00	N025-430-012-000	72.00
N024-530-009-000	72.00	N025-500-040-000	813.14
N024-540-005-000	72.00	N025-500-042-000	596.60
N024-560-020-000	72.00	N025-512-028-000	181.00
N024-590-014-000	72.00	N025-512-032-000	181.00
N024-610-021-000	36.00	N025-512-045-000	813.14
N024-640-020-000	72.00	N025-512-052-000	181.00
N024-650-008-000	72.00	N025-520-052-000	181.00
N024-660-001-000	36.00	N025-520-063-000	72.00
N024-670-001-000	72.00	N026-010-008-000	181.00
N024-680-004-000	72.00	N026-050-011-000	181.00
N024-690-008-000	72.00	N026-050-015-000	181.00
N024-700-005-000	444.44	N026-080-014-000	536.26
N024-700-012-000	38.20	N026-340-005-000	524.08
N024-710-010-000	55.64	N026-480-001-000	72.00
N024-730-007-000	72.00	N026-490-001-000	72.00
N024-750-009-000	124.04	N026-490-012-000	72.00
N024-770-019-000	72.00	N026-490-013-000	36.00
N024-780-002-000	72.00	N026-490-034-000	72.00
N024-800-005-000	72.00	N026-500-004-000	72.00
N024-830-004-000	72.00	N028-010-027-000	181.00
N024-840-039-000	205.68	N028-010-036-000	1,117.06
N024-850-017-000	177.22	N028-040-003-000	181.00
N024-850-056-000	72.00	N028-040-038-000	181.00
N024-860-005-000	72.00	N028-060-018-000	210.54
N024-860-008-000	72.00	N028-070-004-000	178.00
N024-870-007-000	55.90	N028-070-024-000	36.00
N024-880-028-000	72.00	N028-070-026-000	324.42
N024-890-017-000	36.00	N028-080-018-000	36.00
N025-150-020-000	543.00	N028-080-032-000	36.00
N025-150-021-000	181.00	N028-090-003-000	294.48
N025-160-008-000	181.00	N028-191-052-000	181.00
N025-170-057-000	362.00	N028-200-003-000	181.00
N025-220-046-000	72.00	N028-200-065-000	72.00
N025-240-064-000	427.28	N028-221-002-000	181.00

<i>Assessor's Parcel Number</i>	<i>Amount</i>	<i>Assessor's Parcel Number</i>	<i>Amount</i>
N028-221-003-000	362.00	N033-210-007-000	72.00
N028-221-022-000	72.00	N033-230-026-000	43.32
N028-221-039-000	72.00	N033-260-003-000	259.80
N028-221-041-000	407.48	N033-300-003-000	47.06
N028-221-048-000	181.00	N033-300-039-000	153.52
N028-261-042-000	181.00	N033-310-027-000	57.66
N028-261-052-000	72.00	N033-310-030-000	98.00
N028-270-008-000	60.76	N033-370-003-000	268.16
N028-280-038-000	72.00	N033-380-026-000	192.26
N028-280-048-000	36.00	N033-390-018-000	248.40
N028-280-058-000	72.00	N033-440-048-000	125.10
N028-290-005-000	72.00	N033-460-041-000	125.26
N028-390-008-000	633.50	N033-500-012-000	133.68
N030-170-006-000	181.00	N033-520-013-000	93.98
N031-010-041-000	75.22	N033-560-008-000	65.04
N031-040-019-000	184.30	N033-560-029-000	127.04
N031-060-021-000	214.94	N033-570-018-000	175.14
N031-070-030-000	97.78	N034-280-002-000	72.00
N031-080-025-000	216.10	N034-280-003-000	650.26
N031-080-046-000	1,652.54	N034-280-006-000	240.54
N031-090-005-000	271.60	N035-030-019-000	72.00
N031-100-020-000	131.46	N035-200-023-000	1,199.68
N031-110-040-000	72.00	N035-200-038-000	72.00
N031-120-029-000	98.34	N035-221-016-000	72.00
N031-140-022-000	36.00	N035-230-004-000	72.00
N031-140-025-000	72.00	N035-230-033-000	136.08
N031-150-004-000	72.00	N035-230-039-000	36.00
N031-240-033-000	72.00	N035-280-009-000	348.06
N031-250-042-000	42.56	N035-300-035-000	72.00
N031-370-010-000	341.92	N035-310-019-000	72.00
N031-430-007-000	45.90	N035-310-020-000	72.00
N031-430-018-000	72.00	N035-350-032-000	72.24
N032-640-022-000	144.00	N035-400-086-000	72.00
N032-640-031-000	253.00	N035-412-008-000	72.00
N032-640-042-000	72.00	N035-412-019-000	72.00
N032-660-017-000	36.00	N035-420-010-000	181.00
N033-050-018-000	165.74	N035-480-003-000	276.68
N033-140-009-000	199.76	N035-480-033-000	36.00
N033-160-022-000	347.08	N035-550-003-000	36.00
N033-180-014-000	137.90	N035-550-020-000	181.00

<i>Assessor's Parcel Number</i>	<i>Amount</i>	<i>Assessor's Parcel Number</i>	<i>Amount</i>
N035-610-002-000	467.32	N036-660-010-000	90.48
N035-640-001-000	72.00	N036-680-011-000	171.50
N035-640-002-000	72.00	N037-020-013-000	72.00
N035-640-003-000	72.00	N037-030-004-000	36.00
N035-640-004-000	72.00	N037-030-010-000	72.00
N035-640-005-000	72.00	N037-030-011-000	72.00
N035-640-006-000	72.00	N037-040-008-000	601.74
N035-640-007-000	72.00	N037-050-007-000	420.80
N035-640-008-000	72.00	N037-050-029-000	72.00
N035-640-009-000	72.00	N037-060-001-000	72.00
N035-640-011-000	72.00	N037-060-054-000	72.00
N035-640-012-000	72.00	N037-060-057-000	72.00
N035-640-014-000	72.00	N037-140-037-000	55.58
N035-640-028-000	72.00	N037-170-030-000	190.84
N035-640-030-000	72.00	N037-190-014-000	72.00
N036-020-012-000	224.32	N037-190-016-000	72.00
N036-030-016-000	72.00	N037-200-014-000	72.00
N036-030-018-000	72.00	N037-200-033-000	72.00
N036-050-015-000	1,595.52	N037-270-005-000	36.00
N036-060-002-000	181.00	N037-270-009-000	36.00
N036-060-010-000	181.00	N037-270-058-000	36.00
N036-130-028-000	181.00	N037-270-059-000	72.00
N036-170-053-000	72.00	N037-270-060-000	240.54
N036-190-001-000	181.00	N037-270-061-000	23.90
N036-190-008-000	149.76	N037-360-009-000	72.00
N036-190-030-000	181.00	N037-380-016-000	55.58
N036-210-081-000	181.00	N037-400-048-000	164.48
N036-230-021-000	181.00	N037-410-013-000	72.00
N036-240-002-000	72.00	N037-430-006-000	47.76
N036-240-003-000	36.00	N037-430-010-000	36.00
N036-250-021-000	72.00	N037-430-025-000	72.00
N036-250-022-000	72.00	N037-460-002-000	181.00
N036-250-041-000	72.00	N038-060-029-000	148.88
N036-280-011-000	181.00	N038-060-030-000	205.56
N036-280-020-000	792.44	N038-070-010-000	1,209.02
N036-280-023-000	72.00	N038-070-015-000	72.00
N036-290-047-000	72.00	N038-070-032-000	72.00
N036-290-048-000	72.00	N038-120-017-000	137.44
N036-301-008-000	72.00	N038-120-019-000	310.80
N036-660-005-000	99.98	N038-140-019-000	15.24

<i>Assessor's Parcel Number</i>	<i>Amount</i>	<i>Assessor's Parcel Number</i>	<i>Amount</i>
N038-160-011-000	54.34	N050-170-013-000	181.00
N038-170-008-000	154.96	N050-170-038-000	246.40
N038-170-021-000	38.48	N050-190-022-000	181.00
N038-170-027-000	72.00	N050-370-040-000	72.00
N038-190-011-000	72.00	N050-420-020-000	72.00
N038-210-004-000	50.06	N050-430-025-000	72.00
N038-210-006-000	505.22	N050-430-029-000	72.00
N038-210-007-000	72.00	N050-440-001-000	72.00
N038-210-010-000	72.68	N051-010-047-000	193.60
N038-210-011-000	72.00	N051-060-014-000	1,919.20
N038-220-021-000	72.00	N051-060-016-000	72.00
N038-220-027-000	36.00	N051-060-017-000	181.00
N038-230-005-000	180.76	N051-060-034-000	72.00
N038-230-015-000	72.00	N051-070-059-000	414.64
N039-020-027-000	72.00	N051-080-047-000	536.26
N039-020-028-000	72.00	N051-120-008-000	72.00
N039-050-007-000	72.00	N051-120-022-000	72.00
N039-050-011-000	36.00	N051-131-014-000	739.22
N039-060-004-000	72.00	N051-151-017-000	72.00
N039-060-007-000	72.00	N051-151-047-000	72.00
N039-060-008-000	72.00	N051-200-007-000	72.00
N039-060-011-000	72.00	N051-200-020-000	36.00
N039-060-013-000	72.00	N051-210-041-000	161.98
N039-060-017-000	72.00	N051-210-044-000	72.00
N039-060-018-000	72.00	N051-260-072-000	167.04
N039-090-027-000	72.00	N051-280-008-000	181.00
N039-100-015-000	72.00	N051-290-011-000	36.00
N039-160-025-000	144.00	N051-300-003-000	65.08
N039-160-029-000	144.00	N051-300-024-000	181.00
N039-270-015-000	72.00	N051-300-027-000	181.00
N039-280-006-000	72.00	N051-300-040-000	181.00
N039-290-004-000	72.00	N051-300-043-000	604.98
N050-051-015-000	492.82	N051-330-022-000	181.00
N050-060-010-000	181.00	N051-330-038-000	181.00
N050-070-004-000	181.00	N051-330-039-000	181.00
N050-070-009-000	181.00	N051-340-044-000	813.14
N050-070-020-000	181.00	N051-340-047-000	181.00
N050-110-026-000	181.00	N051-340-053-000	181.00
N050-110-039-000	181.00	N051-350-027-000	181.00
N050-160-035-000	181.00	N051-410-004-000	291.00

<i>Assessor's Parcel Number</i>	<i>Amount</i>	<i>Assessor's Parcel Number</i>	<i>Amount</i>
N052-010-007-000	181.00	N054-051-032-000	181.00
N052-070-027-000	181.00	N054-090-029-000	394.04
N052-070-057-000	181.00	N054-110-014-000	181.00
N052-070-059-000	181.00	N054-320-004-000	181.00
N052-140-011-000	577.84	N054-320-018-000	181.00
N052-140-023-000	132.20	N054-320-020-000	181.00
N052-180-030-000	2,326.70	N054-320-022-000	181.00
N052-180-036-000	181.00	N054-330-015-000	181.00
N052-200-015-000	181.00	N054-330-016-000	181.00
N052-231-062-000	181.00	N054-330-017-000	998.22
N052-250-007-000	181.00	N054-330-019-000	1,562.02
N052-290-035-000	1,547.16	N054-340-019-000	181.00
N052-310-003-000	181.00	N054-360-014-000	1,553.40
N052-310-015-000	181.00	N054-360-015-000	181.00
N052-320-004-000	181.00	N054-420-007-000	181.00
N052-320-007-000	181.00	N054-450-008-000	1,368.34
N052-320-014-000	362.00	N054-450-026-000	738.46
N052-320-021-000	181.00	N054-510-004-000	269.88
N052-330-021-000	181.00	N055-050-039-000	757.30
N052-330-036-000	181.00	N055-050-057-000	181.00
N052-330-052-000	396.18	N055-060-039-000	181.00
N052-330-060-000	492.82	N055-080-038-000	181.00
N052-340-029-000	181.00	N055-100-061-000	181.00
N052-340-055-000	813.14	N055-110-026-000	181.00
N052-360-072-000	181.00	N055-110-054-000	181.00
N052-370-024-000	907.48	N055-120-019-000	181.00
N052-370-044-000	181.00	N055-120-043-000	536.26
N053-010-041-000	181.00	N055-150-004-000	181.00
N053-060-030-000	181.00	N055-150-013-000	181.00
N053-100-013-000	181.00	N055-180-006-000	90.00
N053-140-024-000	181.00	N056-071-005-000	181.00
N053-240-049-000	72.00	N056-071-065-000	792.44
N053-250-002-000	72.00	N056-080-036-000	181.00
N053-250-012-000	127.92	N056-100-003-000	866.18
N053-250-019-000	72.00	N056-100-008-000	181.00
N053-290-018-000	181.00	N056-100-010-000	181.00
N053-300-007-000	72.00	N056-100-024-000	181.00
N053-400-022-000	162.98	N056-100-047-000	181.00
N054-010-033-000	181.00	N056-120-025-000	72.00
N054-010-045-000	181.00	N056-140-006-000	181.00

<i>Assessor's Parcel Number</i>	<i>Amount</i>
N056-160-019-000	181.00
N056-160-059-000	72.00
N056-160-060-000	72.00
N056-170-020-000	181.00
N056-170-035-000	492.82
N056-170-057-000	329.18
N056-170-066-000	492.82
N056-170-072-000	181.00
N056-180-048-000	173.80
N056-190-019-000	181.00
N056-201-003-000	181.00
N056-201-004-000	181.00
N056-210-006-000	181.00
N056-210-009-000	362.00
N056-210-012-000	497.32
N056-250-006-000	181.00
N056-260-028-000	181.00
N056-260-035-000	181.00
N056-270-006-000	181.00
N056-330-016-000	536.26
N056-330-025-000	1,080.54
N056-340-029-000	181.00
N056-340-035-000	536.26
N056-350-012-000	181.00
N056-380-002-000	72.00
N056-410-011-000	36.00
N056-460-002-000	295.68
N056-470-005-000	72.00
N056-470-017-000	36.00
N056-500-004-000	181.00
N057-071-009-000	181.00
N057-110-002-000	181.00
N057-110-003-000	181.00
N057-110-011-000	181.00
N057-110-048-000	536.26
N057-141-009-000	813.14
N057-141-031-000	353.90
N057-141-039-000	36.00
N057-141-060-000	58.98
N057-141-078-000	232.44

<i>Assessor's Parcel Number</i>	<i>Amount</i>
N057-141-088-000	749.90
N057-160-003-000	181.00
N057-160-005-000	181.00
N057-160-007-000	492.82
N057-180-017-000	181.00
N057-190-002-000	181.00
N057-260-020-000	72.00
N057-260-021-000	72.00
N057-260-022--000	72.00
N057-260-026-000	72.00
N057-270-005-000	36.00
N057-320-018-000	47.36
N057-320-041-000	47.14
N002-141-079-000	408.45
N002-610-004-000	408.45
N002-610-025-000	408.45

Parcel Count: 772

152,905.91



RESOLUTION NO. 2023-31
OF THE BOARD OF DIRECTORS OF THE NEVADA IRRIGATION DISTRICT

**REQUESTING COLLECTION OF CHARGES ON TAX ROLL FOR
TAX YEAR 2023/2024 – 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 XIII C and XIII D 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 28th day of June, 2023, by the following roll call vote:

AYES:	Directors:
NOES:	Directors:
ABSTAIN:	Directors:
ABSENT:	Directors:

President of the Board of Directors

ATTEST:

Board Secretary

Tax Transfer Listing Placer County 2023

<i>Assessor's Parcel Number</i>	<i>Amount</i>	<i>Assessor's Parcel Number</i>	<i>Amount</i>
P018-110-028-000	181.00	P075-030-040-000	181.00
P020-012-009-000	297.76	P031-081-050-000	813.14
P020-012-022-000	181.00	P031-091-018-000	181.00
P020-012-023-000	181.00	P031-280-030-000	109.00
P020-012-044-000	302.48	P031-280-069-000	181.00
P020-060-008-000	30,437.42	P031-300-022-000	181.00
P020-060-048-000	181.00	P031-300-037-000	181.00
P020-100-010-000	181.00	P031-300-039-000	362.00
P020-145-022-000	181.00	P031-310-008-000	919.36
P020-145-081-000	303.86	P031-320-032-000	181.00
P020-165-013-000	181.00	P031-352-009-000	181.00
P020-167-066-000	181.00	P031-430-055-000	181.00
P020-170-033-000	181.00	P031-430-058-000	181.00
P021-180-047-000	61.00	P031-430-060-000	181.00
P021-190-035-000	181.00	P031-440-005-000	181.00
P021-200-051-000	181.00	P031-460-071-000	181.00
P021-241-047-000	181.00	P031-480-017-000	181.00
P021-250-029-000	181.00	P038-032-019-000	72.00
P021-250-055-000	181.00	P038-040-050-000	1,120.56
P026-030-032-000	181.00	P038-051-011-000	219.28
P026-030-037-000	181.00	P038-051-053-000	139.78
P026-071-012-000	181.00	P038-060-008-000	79.38
P026-072-035-000	731.50	P038-060-071-000	188.34
P026-081-013-000	1,289.40	P038-070-013-000	870.86
P026-110-013-000	181.00	P038-080-062-000	72.00
P026-130-017-000	181.00	P038-080-064-000	253.00
P026-150-017-000	181.00	P038-113-007-000	52.72
P026-171-008-000	181.00	P038-170-018-000	998.22
P026-171-045-000	1,368.34	P038-180-005-000	181.00
P026-180-007-000	726.52	P038-211-013-000	536.26
P026-220-024-000	475.70	P038-211-026-000	181.00
P026-231-019-000	181.00	P038-211-031-000	536.26
P026-260-041-000	181.00	P038-223-059-000	181.00
P026-270-034-000	181.00	P038-320-012-000	30.12
P026-270-041-000	1,368.34	P038-330-014-000	24.96
P026-290-047-000	181.00	P040-030-065-000	181.00
P026-330-005-000	181.00	P040-082-030-000	181.00
P026-350-034-000	181.00	P040-090-035-000	181.00
P026-380-029-000	107.36	P051-010-035-000	72.00
P026-380-035-000	181.00	P051-010-042-000	30.18
P026-410-008-000	181.00	P051-030-024-000	649.42
P031-031-019-000	998.22	P051-030-084-000	72.00
P031-062-027-000	181.00	P051-040-010-000	1,568.10

<i>Assessor's Parcel Number</i>	<i>Amount</i>	<i>Assessor's Parcel Number</i>	<i>Amount</i>
P051-050-060-000	157.08	P051-050-028-000	940.42
P051-061-011-000	181.00	P075-040-074-000	181.00
P051-070-051-000	181.00	P075-040-089-000	813.14
P051-080-025-000	181.00	P075-050-001-000	181.00
P051-080-042-000	181.00	P075-050-002-000	181.00
P051-090-023-000	181.00	P075-050-051-000	181.00
P051-090-031-000	72.00	P075-050-055-000	1,368.34
P051-120-035-000	319.94	P075-050-069-000	181.00
P051-142-002-000	36.00	P075-050-073-000	181.00
P051-180-065-000	36.00	P075-050-074-000	181.00
P051-220-004-000	181.00	P075-080-053-000	181.00
P051-250-001-510	249.66	P075-080-082-000	181.00
P051-250-013-540	209.34	P075-122-059-000	181.00
P051-250-027-540	387.10	P075-122-080-000	813.14
P051-250-028-510	55.12	P076-010-023-000	998.22
P051-250-028-530	255.50	P076-030-052-000	181.00
P051-250-036-540	64.14	P076-042-010-000	181.00
P051-250-043-540	153.26	P076-043-009-000	72.00
P051-260-002-520	65.26	P076-043-020-000	181.00
P051-260-003-510	44.30	P076-043-061-000	181.00
P051-260-004-530	148.56	P076-070-027-000	72.00
P051-260-018-530	284.20	P076-111-006-000	181.00
P051-260-062-530	375.48	P076-111-009-000	181.00
P051-260-066-540	337.46	P076-112-078-000	181.00
P051-260-068-540	411.10	P076-112-082-000	181.00
P051-260-071-510	187.52	P076-120-029-000	1,301.82
P051-260-071-520	45.76	P076-131-013-000	181.00
P051-260-073-540	139.12	P076-131-016-000	181.00
P051-260-076-540	328.94	P076-160-041-000	72.00
P051-260-082-540	306.54	P076-181-022-000	181.00
P051-260-083-510	242.10	P076-480-040-000	918.22
P051-260-083-530	24.32		
P051-270-007-520	41.52	Parcel Count: 162	<u>\$ 76,368.42</u>
P051-270-010-540	285.90		
P051-270-017-520	74.52		
P051-270-019-510	219.22		
P051-270-032-510	59.60		
P051-270-034-510	212.48		
P051-310-059-000	173.44		
P051-360-024-000	91.88		
P052-020-042-000	207.98		
P052-060-074-000	214.94		
P052-060-076-000	72.00		
P052-470-001-000	253.00		
P052-470-003-000	144.00		