

Staff Report

for the Board Meeting of June 23, 2021

TO: Board of Directors

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

DATE: June 10, 2021

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

OPERATIONS

RECOMMENDATION ACTION:

Adopt Resolution No. 2021-16 and Resolution No. 2021-17 placing delinquent accounts on County Assessment Roll for Collection for Nevada and Placer Counties.

BACKGROUND:

The District works proactively 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 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 2020. The District recognizes the hardship created by the COVID-19 emergency, and has complied Governor Newsom's executive order N-

42-20. Additionally, the District enacted its own COVID-19 emergency via Resolution 2020-08, which suspended customer turn-offs and all delinquent fees for the duration of the emergency.

While suspension of turn-offs and delinquent fees continues, nothing in the Governor's executive order, or the District's resolution, eliminates the customer's obligation to pay for water or other services. Given that charges delinquent beyond a year cannot be collected via the County tax roll, staff recommends the District proceed with transferring 2020 delinquent charges.

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
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
2013	591	\$ 105,399.94
2012	624	\$ 106,230.88

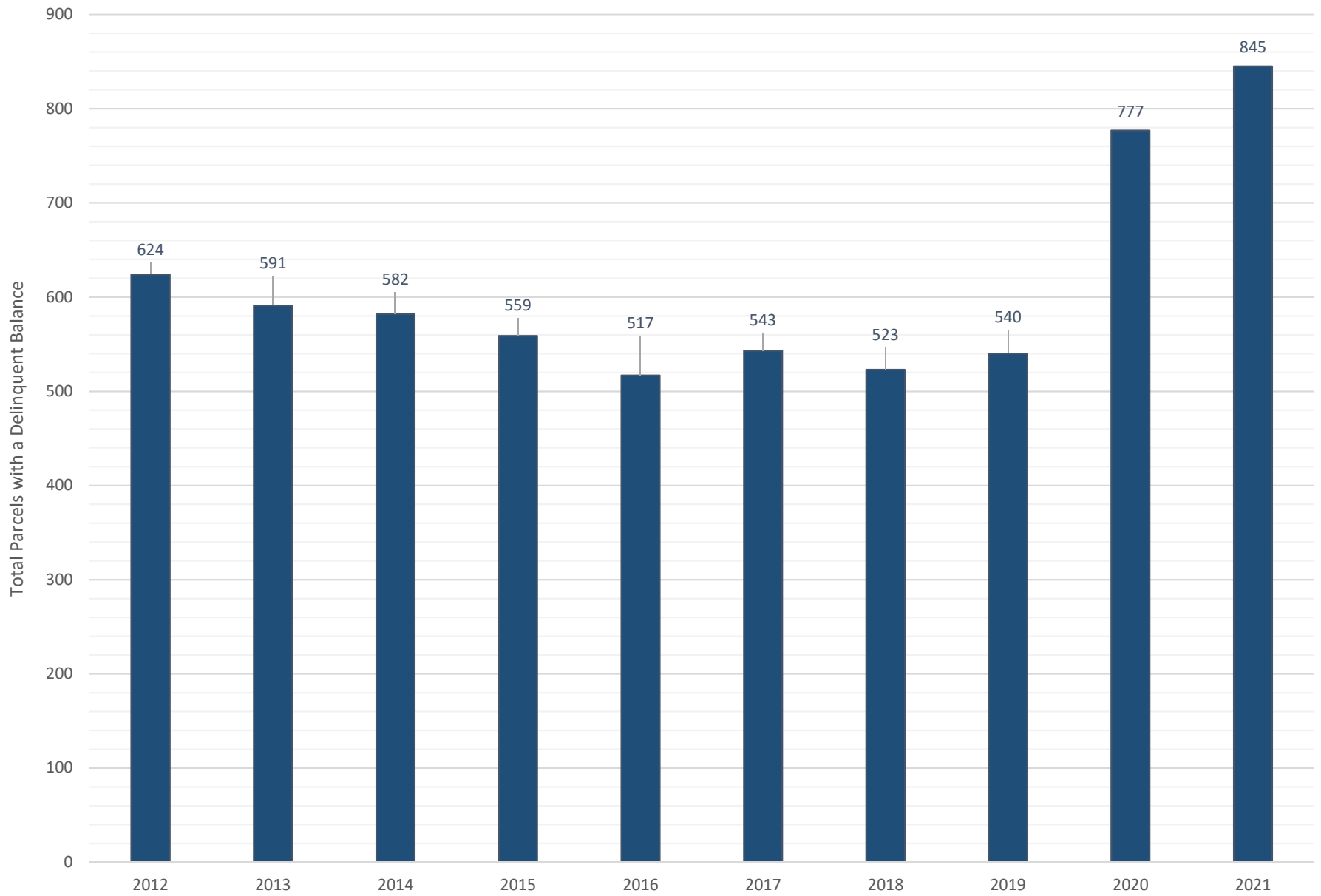
BUDGETARY IMPACT:

A total of \$193,213.57 for charges billed and uncollected in 2020 will be realized upon the adoption of the resolutions.

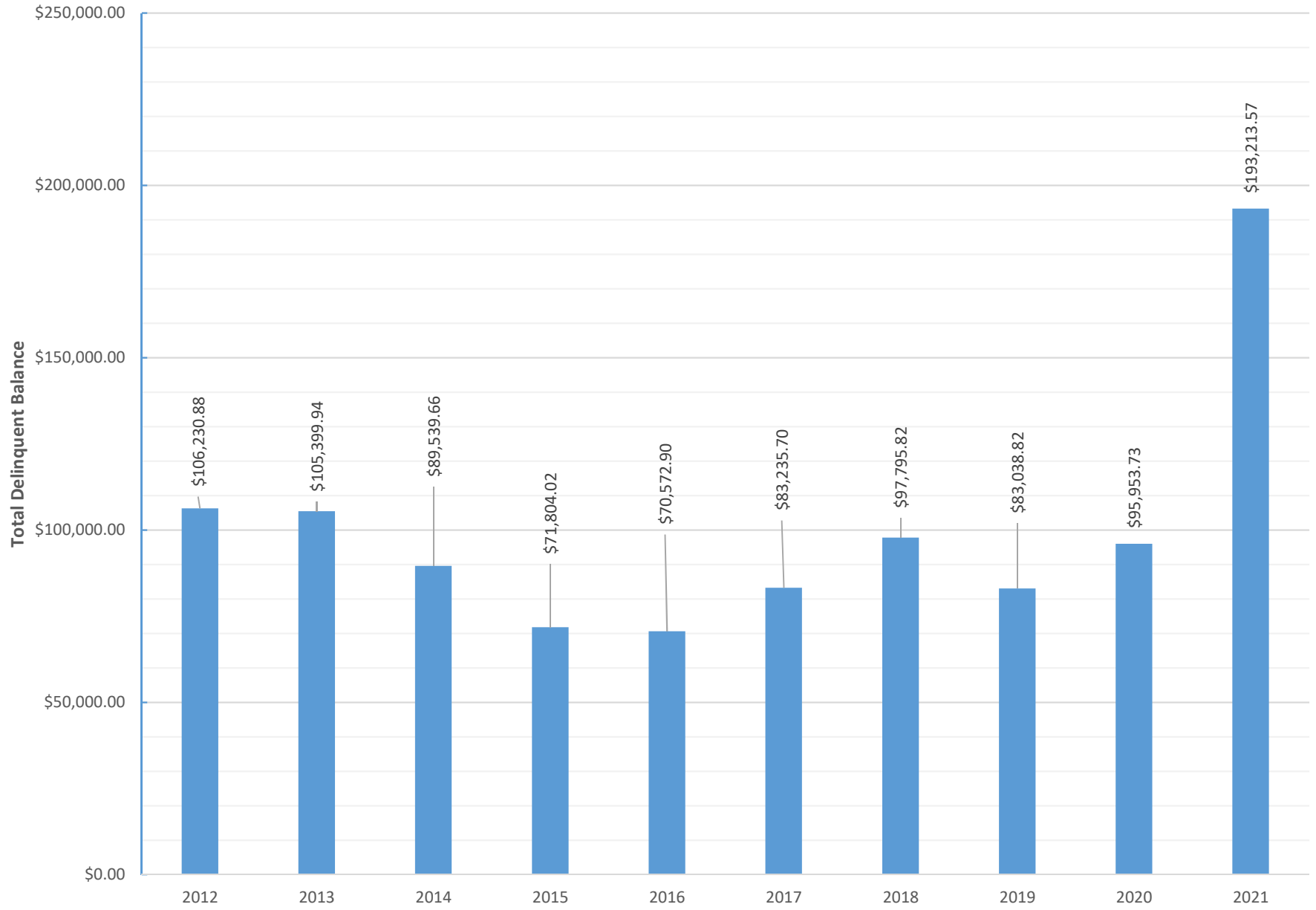
Attachments (5):

- 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. 2021-16 with exhibits
- Resolution No. 2021-17 with exhibits

10 Year Tax Collection Trend by Parcel Count



10 Year Tax Collection Trend by Total Delinquent Balance



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. 2021-16
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 23rd day of June, 2021, 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 2021

<i>Assessor's Parcel Number</i>	<i>Amount</i>
N001-770-020-000	\$ 79.64
N001-780-033-000	\$ 72.00
N002-240-022-000	\$ 79.70
N002-540-002-000	\$ 392.20
N002-580-003-000	\$ 72.00
N004-030-017-000	\$ 306.10
N004-030-044-000	\$ 79.20
N004-040-049-000	\$ 72.00
N004-051-007-000	\$ 72.00
N004-051-016-000	\$ 80.00
N004-060-027-000	\$ 259.80
N004-060-075-000	\$ 72.00
N004-060-076-000	\$ 72.00
N004-060-088-000	\$ 1,458.44
N004-070-002-000	\$ 1,299.44
N004-070-014-000	\$ 72.00
N004-070-028-000	\$ 1,444.40
N004-070-044-000	\$ 134.56
N004-070-058-000	\$ 72.00
N004-070-074-000	\$ 72.00
N004-100-019-000	\$ 80.00
N004-140-066-000	\$ 72.00
N004-180-022-000	\$ 72.00
N004-410-026-000	\$ 72.00
N004-410-035-000	\$ 72.00
N004-600-003-000	\$ 151.98
N004-670-018-000	\$ 72.00
N005-010-005-000	\$ 16.00
N005-010-006-000	\$ 79.20
N005-010-018-000	\$ 125.90
N005-010-034-000	\$ 72.00
N005-100-003-000	\$ 74.12
N005-100-030-000	\$ 36.00
N005-100-092-000	\$ 2,109.42
N005-100-093-000	\$ 2,831.57
N005-270-014-000	\$ 42.16
N006-391-025-000	\$ 72.00
N006-391-038-000	\$ 36.00
N006-401-021-000	\$ 142.94
N006-410-010-000	\$ 1,229.56
N006-410-043-000	\$ 73.86
N006-421-002-000	\$ 72.00
N006-461-045-000	\$ 72.00
N006-481-009-000	\$ 72.00
N006-481-016-000	\$ 79.98

<i>Assessor's Parcel Number</i>	<i>Amount</i>
N006-481-017-000	\$ 79.20
N006-620-019-000	\$ 1,258.74
N006-700-072-000	\$ 53.74
N006-800-008-000	\$ 1,849.54
N006-800-029-000	\$ 36.00
N006-820-020-000	\$ 79.92
N006-820-027-000	\$ 80.48
N006-820-035-000	\$ 699.22
N006-920-003-000	\$ 1,508.37
N007-111-003-000	\$ 36.00
N007-130-018-000	\$ 7,238.06
N007-130-026-000	\$ 128.14
N007-140-022-000	\$ 286.64
N007-140-025-000	\$ 746.72
N007-140-046-000	\$ 181.68
N007-150-014-000	\$ 100.40
N007-220-019-000	\$ 1,481.46
N007-230-013-000	\$ 72.00
N007-250-006-000	\$ 36.00
N007-260-009-000	\$ 72.00
N007-260-016-000	\$ 161.98
N007-270-033-000	\$ 557.70
N007-300-004-000	\$ 580.27
N007-330-012-000	\$ 265.94
N007-340-010-000	\$ 33.12
N007-360-064-000	\$ 69.08
N007-380-017-000	\$ 72.00
N007-400-006-000	\$ 72.00
N007-410-005-000	\$ 72.00
N007-410-006-000	\$ 73.22
N007-410-015-000	\$ 36.00
N007-470-012-000	\$ 772.46
N007-560-033-000	\$ 412.82
N008-020-048-000	\$ 72.00
N008-070-041-000	\$ 17.00
N008-080-026-000	\$ 1,176.64
N008-150-002-000	\$ 587.74
N008-880-037-000	\$ 479.62
N008-931-019-000	\$ 52.02
N009-201-020-000	\$ 72.00
N009-201-021-000	\$ 72.00
N009-340-047-000	\$ 45.18
N009-370-011-000	\$ 72.00
N009-380-018-000	\$ 43.52
N009-400-027-000	\$ 120.88
N009-400-028-000	\$ 493.42
N009-430-001-000	\$ 72.00
N009-430-003-000	\$ 437.60

<i>Assessor's Parcel Number</i>	<i>Amount</i>
N009-430-031-000	\$ 72.00
N009-450-011-000	\$ 500.02
N009-550-036-000	\$ 249.84
N009-650-010-000	\$ 1,479.84
N009-680-007-000	\$ 61.58
N009-700-049-000	\$ 144.00
N011-031-005-000	\$ 72.00
N011-031-009-000	\$ 72.00
N011-041-048-000	\$ 72.00
N011-151-007-000	\$ 72.00
N011-151-016-000	\$ 72.00
N011-151-021-000	\$ 72.00
N011-151-040-000	\$ 72.00
N011-151-041-000	\$ 72.00
N011-171-006-000	\$ 19.38
N011-171-027-000	\$ 36.00
N011-171-044-000	\$ 36.00
N011-171-072-000	\$ 72.00
N011-171-076-000	\$ 36.00
N011-191-010-000	\$ 53.12
N011-191-047-000	\$ 72.00
N011-191-048-000	\$ 36.00
N011-191-049-000	\$ 36.00
N011-191-053-000	\$ 72.00
N011-221-018-000	\$ 72.00
N011-221-019-000	\$ 36.00
N011-221-026-000	\$ 72.00
N011-640-035-000	\$ 72.00
N011-680-004-000	\$ 36.00
N011-690-015-000	\$ 72.00
N011-700-004-000	\$ 72.00
N012-030-002-000	\$ 80.00
N012-030-018-000	\$ 72.00
N012-030-019-000	\$ 72.00
N012-040-045-000	\$ 79.92
N012-050-001-000	\$ 417.36
N012-080-059-000	\$ 593.52
N012-091-002-000	\$ 72.00
N012-100-004-000	\$ 72.00
N012-100-014-000	\$ 144.00
N012-100-017-000	\$ 80.00
N012-140-014-000	\$ 72.00
N012-151-026-000	\$ 79.62
N012-151-039-000	\$ 72.00
N012-170-009-000	\$ 72.00
N012-180-016-000	\$ 79.98
N012-190-013-000	\$ 516.26
N012-210-045-000	\$ 72.00

<i>Assessor's Parcel Number</i>	<i>Amount</i>
N012-222-037-000	\$ 36.00
N012-241-035-000	\$ 72.00
N012-250-022-000	\$ 109.28
N012-261-001-000	\$ 36.00
N012-261-002-000	\$ 36.00
N012-261-004-000	\$ 151.98
N012-261-044-000	\$ 72.00
N012-261-047-000	\$ 72.00
N012-261-055-000	\$ 72.00
N012-600-015-000	\$ 36.00
N012-641-014-000	\$ 79.98
N012-670-003-000	\$ 72.00
N012-710-011-000	\$ 85.46
N012-810-014-000	\$ 207.10
N012-820-042-000	\$ 284.46
N012-830-006-000	\$ 233.76
N012-880-004-000	\$ 60.00
N020-020-025-000	\$ 29.60
N020-050-016-000	\$ 897.36
N020-060-033-000	\$ 985.36
N020-060-036-000	\$ 72.00
N020-080-008-000	\$ 312.06
N020-310-018-000	\$ 49.76
N020-350-006-000	\$ 72.00
N020-370-005-000	\$ 72.00
N020-490-002-000	\$ 418.48
N020-500-007-000	\$ 72.00
N020-590-030-000	\$ 156.66
N020-750-023-000	\$ 72.00
N020-780-047-000	\$ 72.00
N020-780-051-000	\$ 72.00
N020-800-008-000	\$ 45.42
N020-800-010-000	\$ 21.06
N020-840-012-000	\$ 333.44
N020-880-005-000	\$ 72.00
N020-880-009-000	\$ 67.74
N020-890-020-000	\$ 72.00
N020-900-025-000	\$ 543.62
N021-020-021-000	\$ 421.48
N021-090-010-000	\$ 289.72
N021-190-027-000	\$ 68.70
N021-200-033-000	\$ 450.66
N021-230-022-000	\$ 756.08
N021-250-006-000	\$ 1,315.32
N021-270-031-000	\$ 569.30
N021-310-023-000	\$ 279.02
N021-310-025-000	\$ 109.82
N021-320-010-000	\$ 48.02

<i>Assessor's Parcel Number</i>	<i>Amount</i>
N021-330-011-000	\$ 810.94
N021-330-020-000	\$ 939.96
N021-330-032-000	\$ 519.62
N021-350-032-000	\$ 366.00
N021-410-003-000	\$ 537.58
N021-410-023-000	\$ 1,336.50
N021-430-054-000	\$ 44.06
N021-480-027-000	\$ 530.68
N021-530-018-000	\$ 1,574.30
N021-650-015-000	\$ 72.00
N021-660-010-000	\$ 72.00
N021-660-013-000	\$ 36.00
N021-660-039-000	\$ 72.00
N021-660-045-000	\$ 72.00
N021-670-004-000	\$ 72.00
N021-670-005-000	\$ 72.00
N021-670-006-000	\$ 72.00
N021-680-012-000	\$ 80.00
N021-680-034-000	\$ 72.00
N021-700-006-000	\$ 72.00
N021-700-012-000	\$ 72.00
N021-700-032-000	\$ 871.62
N021-710-014-000	\$ 72.00
N021-730-081-000	\$ 305.80
N021-730-091-000	\$ 450.70
N021-740-050-000	\$ 105.88
N022-090-010-000	\$ 36.00
N022-120-022-000	\$ 1,803.72
N022-160-004-000	\$ 1,731.24
N022-210-020-000	\$ 649.10
N022-241-056-000	\$ 72.00
N022-310-022-000	\$ 72.00
N022-690-007-000	\$ 72.00
N022-690-021-000	\$ 72.00
N023-020-003-000	\$ 72.00
N023-070-029-000	\$ 72.00
N023-110-003-000	\$ 431.34
N023-140-001-000	\$ 114.00
N023-222-002-000	\$ 80.00
N023-222-026-000	\$ 357.96
N023-222-030-000	\$ 72.00
N023-300-035-000	\$ 72.00
N023-310-010-000	\$ 79.98
N023-320-021-000	\$ 80.00
N023-330-003-000	\$ 72.00
N023-340-015-000	\$ 489.40
N023-350-006-000	\$ 359.32
N023-390-001-000	\$ 72.00

<i>Assessor's Parcel Number</i>	<i>Amount</i>
N023-390-002-000	\$ 36.00
N023-390-003-000	\$ 72.00
N023-430-017-000	\$ 636.66
N023-430-037-000	\$ 72.00
N023-440-023-000	\$ 881.82
N023-470-021-000	\$ 1,175.54
N023-480-018-000	\$ 72.00
N023-480-040-000	\$ 72.00
N023-480-041-000	\$ 33.10
N023-500-006-000	\$ 19.74
N023-510-013-000	\$ 72.00
N023-540-003-000	\$ 36.00
N023-540-005-000	\$ 30.00
N023-550-005-000	\$ 36.00
N023-560-026-000	\$ 348.32
N023-590-011-000	\$ 74.62
N023-600-002-000	\$ 72.00
N023-600-003-000	\$ 72.00
N023-600-004-000	\$ 72.00
N023-600-005-000	\$ 72.00
N023-600-006-000	\$ 36.00
N023-600-008-000	\$ 72.00
N023-610-014-000	\$ 72.00
N024-060-002-000	\$ 72.00
N024-080-003-000	\$ 87.04
N024-110-002-000	\$ 426.68
N024-140-001-000	\$ 72.00
N024-190-006-000	\$ 423.88
N024-290-003-000	\$ 72.00
N024-320-003-000	\$ 15.14
N024-340-006-000	\$ 72.00
N024-360-003-000	\$ 72.00
N024-380-003-000	\$ 287.88
N024-400-007-000	\$ 339.82
N024-430-002-000	\$ 72.00
N024-440-001-000	\$ 72.00
N024-510-004-000	\$ 72.00
N024-530-007-000	\$ 72.00
N024-530-009-000	\$ 72.00
N024-560-020-000	\$ 36.00
N024-590-014-000	\$ 72.00
N024-640-020-000	\$ 72.00
N024-640-028-000	\$ 36.00
N024-650-008-000	\$ 72.00
N024-650-010-000	\$ 1,725.26
N024-690-008-000	\$ 72.00
N024-700-003-000	\$ 72.00
N024-700-005-000	\$ 418.44

<i>Assessor's Parcel Number</i>	<i>Amount</i>
N024-720-010-000	\$ 72.00
N024-730-007-000	\$ 72.00
N024-740-001-000	\$ 36.00
N024-750-009-000	\$ 345.42
N024-760-003-000	\$ 72.00
N024-770-019-000	\$ 72.00
N024-800-005-000	\$ 72.00
N024-830-004-000	\$ 72.00
N024-840-034-000	\$ 36.00
N024-840-039-000	\$ 126.26
N024-850-056-000	\$ 72.00
N024-880-028-000	\$ 72.00
N025-150-020-000	\$ 4,037.84
N025-150-021-000	\$ 159.10
N025-160-008-000	\$ 80.92
N025-170-057-000	\$ 144.00
N025-220-046-000	\$ 72.00
N025-251-021-000	\$ 72.00
N025-271-006-000	\$ 80.00
N025-410-012-000	\$ 160.00
N025-420-007-000	\$ 80.00
N025-512-028-000	\$ 61.78
N025-570-011-000	\$ 79.98
N026-010-008-000	\$ 80.00
N026-050-011-000	\$ 79.68
N026-050-015-000	\$ 72.00
N026-050-022-000	\$ 701.34
N026-320-016-000	\$ 72.00
N026-340-005-000	\$ 1,017.48
N026-370-014-000	\$ 286.62
N026-480-001-000	\$ 72.00
N026-480-007-000	\$ 72.00
N026-490-001-000	\$ 72.00
N026-490-010-000	\$ 72.00
N026-490-011-000	\$ 72.00
N026-490-015-000	\$ 72.00
N026-490-034-000	\$ 72.00
N026-500-004-000	\$ 72.00
N028-010-027-000	\$ 79.98
N028-030-001-000	\$ 72.00
N028-040-003-000	\$ 79.98
N028-040-038-000	\$ 699.22
N028-060-018-000	\$ 286.42
N028-070-004-000	\$ 80.00
N028-070-006-000	\$ 72.00
N028-070-026-000	\$ 380.92
N028-070-034-000	\$ 72.00
N028-090-003-000	\$ 874.66

<i>Assessor's Parcel Number</i>	<i>Amount</i>
N028-191-050-000	\$ 72.00
N028-191-052-000	\$ 80.00
N028-191-053-000	\$ 72.00
N028-200-065-000	\$ 72.00
N028-221-003-000	\$ 159.98
N028-221-022-000	\$ 72.00
N028-221-023-000	\$ 72.00
N028-221-039-000	\$ 72.00
N028-221-048-000	\$ 79.20
N028-240-003-000	\$ 72.00
N028-261-042-000	\$ 80.64
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	\$ 19.56
N028-410-005-000	\$ 72.00
N030-170-006-000	\$ 86.84
N031-010-018-000	\$ 82.96
N031-010-034-000	\$ 535.10
N031-030-017-000	\$ 83.60
N031-050-033-000	\$ 287.66
N031-060-021-000	\$ 286.64
N031-060-022-000	\$ 45.42
N031-060-040-000	\$ 41.10
N031-080-046-000	\$ 702.78
N031-090-005-000	\$ 1,729.26
N031-090-016-000	\$ 123.64
N031-090-040-000	\$ 33.32
N031-120-003-000	\$ 22.70
N031-150-017-000	\$ 72.00
N031-180-010-000	\$ 389.10
N031-230-028-000	\$ 105.88
N031-240-033-000	\$ 72.00
N031-240-034-000	\$ 72.00
N031-260-053-000	\$ 318.66
N031-270-002-000	\$ 805.04
N031-270-011-000	\$ 565.16
N031-330-039-000	\$ 152.90
N031-370-010-000	\$ 368.54
N031-430-007-000	\$ 924.82
N031-430-018-000	\$ 72.00
N031-440-008-000	\$ 426.48
N031-440-028-000	\$ 59.84
N032-480-022-000	\$ 36.00
N032-640-022-000	\$ 642.00
N032-640-031-000	\$ 144.00
N032-640-042-000	\$ 72.00

<i>Assessor's Parcel Number</i>	<i>Amount</i>
N033-050-018-000	\$ 14.12
N033-050-019-000	\$ 433.16
N033-070-008-000	\$ 72.00
N033-150-013-000	\$ 606.44
N033-210-007-000	\$ 72.00
N033-230-031-000	\$ 471.40
N033-260-003-000	\$ 497.06
N033-330-017-000	\$ 216.66
N033-350-002-000	\$ 50.38
N033-370-003-000	\$ 728.56
N033-370-012-000	\$ 82.86
N033-380-026-000	\$ 83.20
N033-390-018-000	\$ 160.26
N033-400-024-000	\$ 29.64
N033-430-006-000	\$ 66.24
N033-500-032-000	\$ 359.66
N033-530-027-000	\$ 578.68
N033-550-018-000	\$ 418.88
N033-560-005-000	\$ 72.00
N033-560-008-000	\$ 488.08
N033-560-010-000	\$ 415.90
N033-580-003-000	\$ 360.34
N033-590-019-000	\$ 17.62
N033-620-004-000	\$ 72.00
N034-280-002-000	\$ 72.00
N034-280-003-000	\$ 460.74
N034-280-006-000	\$ 286.54
N035-020-042-000	\$ 47.02
N035-030-019-000	\$ 72.00
N035-060-002-000	\$ 37.00
N035-150-006-000	\$ 1,145.14
N035-200-023-000	\$ 74.24
N035-200-038-000	\$ 72.00
N035-200-049-000	\$ 73.04
N035-221-046-000	\$ 49.98
N035-221-051-000	\$ 292.52
N035-221-069-000	\$ 22.00
N035-221-088-000	\$ 72.00
N035-230-004-000	\$ 72.00
N035-240-015-000	\$ 370.38
N035-310-034-000	\$ 36.16
N035-300-016-000	\$ 88.94
N035-300-035-000	\$ 72.00
N035-310-021-000	\$ 283.66
N035-320-015-000	\$ 466.28
N035-320-025-000	\$ 415.72
N035-320-054-000	\$ 276.50
N035-340-017-000	\$ 29.64

<i>Assessor's Parcel Number</i>	<i>Amount</i>
N035-350-021-000	\$ 121.90
N035-350-032-000	\$ 854.00
N035-400-086-000	\$ 36.00
N035-400-091-000	\$ 208.08
N035-412-008-000	\$ 72.00
N035-412-019-000	\$ 72.00
N035-550-020-000	\$ 80.00
N035-640-001-000	\$ 36.00
N035-640-002-000	\$ 36.00
N035-640-002--000	\$ 36.00
N035-640-003-000	\$ 36.00
N035-640-004-000	\$ 36.00
N035-640-005-000	\$ 36.00
N035-640-006-000	\$ 36.00
N035-640-007-000	\$ 36.00
N035-640-008-000	\$ 36.00
N035-640-009-000	\$ 36.00
N035-640-010-000	\$ 36.00
N035-640-011-000	\$ 36.00
N035-640-012-000	\$ 36.00
N035-640-013-000	\$ 36.00
N035-640-014-000	\$ 36.00
N035-640-015-000	\$ 36.00
N035-640-016-000	\$ 36.00
N035-640-017-000	\$ 36.00
N035-640-019-000	\$ 36.00
N035-640-028-000	\$ 36.00
N035-640-029-000	\$ 36.00
N035-640-030-000	\$ 36.00
N035-640-039-000	\$ 36.00
N035-640-040-000	\$ 36.00
N035-640-041-000	\$ 36.00
N035-640-043-000	\$ 36.00
N035-640-044-000	\$ 36.00
N035-640-045-000	\$ 36.00
N036-020-050-001	\$ 216.00
N036-030-016-000	\$ 72.00
N036-030-018-000	\$ 36.00
N036-060-002-000	\$ 80.00
N036-060-010-000	\$ 80.00
N036-080-012-000	\$ 79.92
N036-090-025-000	\$ 72.00
N036-130-028-000	\$ 79.20
N036-170-053-000	\$ 36.00
N036-190-001-000	\$ 80.46
N036-190-022-000	\$ 1,252.82
N036-190-024-000	\$ 151.92
N036-210-081-000	\$ 79.98

<i>Assessor's Parcel Number</i>	<i>Amount</i>
N036-230-021-000	\$ 115.10
N036-240-002-000	\$ 72.00
N036-240-003-000	\$ 72.00
N036-250-021-000	\$ 72.00
N036-250-022-000	\$ 72.00
N036-250-041-000	\$ 72.00
N036-260-010-000	\$ 944.78
N036-280-011-000	\$ 80.00
N036-280-023-000	\$ 72.00
N036-280-024-000	\$ 72.00
N036-290-029-000	\$ 645.82
N036-290-044-000	\$ 164.32
N036-301-008-000	\$ 72.00
N036-390-005-000	\$ 8,429.98
N036-680-011-000	\$ 603.56
N037-030-004-000	\$ 72.00
N037-030-011-000	\$ 72.00
N037-040-005-000	\$ 286.54
N037-040-008-000	\$ 261.12
N037-060-009-000	\$ 29.64
N037-060-054-000	\$ 72.00
N037-060-057-000	\$ 72.00
N037-070-003-000	\$ 72.00
N037-120-027-000	\$ 59.78
N037-140-037-000	\$ 107.64
N037-150-019-000	\$ 910.60
N037-190-016-000	\$ 66.00
N037-200-014-000	\$ 72.00
N037-200-033-000	\$ 72.00
N037-220-022-000	\$ 72.00
N037-260-058-000	\$ 72.00
N037-270-059-000	\$ 72.00
N037-270-060-000	\$ 281.28
N037-302-024-000	\$ 242.78
N037-320-020-000	\$ 452.94
N037-360-009-000	\$ 72.00
N037-400-007-000	\$ 72.00
N037-400-048-000	\$ 584.88
N037-410-029-000	\$ 43.18
N037-420-007-000	\$ 247.26
N037-430-006-000	\$ 47.28
N038-080-021-000	\$ 511.44
N038-080-029-000	\$ 314.52
N038-100-018-000	\$ 75.32
N038-110-011-000	\$ 72.00
N038-160-011-000	\$ 36.00
N038-170-027-000	\$ 72.00
N038-180-006-000	\$ 77.60

<i>Assessor's Parcel Number</i>	<i>Amount</i>
N038-190-009-000	\$ 72.00
N038-190-011-000	\$ 36.00
N038-190-012-000	\$ 36.00
N038-210-007-000	\$ 72.00
N038-220-021-000	\$ 72.00
N038-230-005-000	\$ 406.24
N038-230-015-000	\$ 72.00
N038-240-016-000	\$ 90.84
N038-240-018-000	\$ 108.00
N038-250-004-000	\$ 254.78
N038-270-013-000	\$ 365.06
N038-270-016-000	\$ 72.00
N039-020-027-000	\$ 72.00
N039-020-028-000	\$ 72.00
N039-050-007-000	\$ 72.00
N039-060-004-000	\$ 72.00
N039-060-013-000	\$ 72.00
N039-060-017-000	\$ 72.00
N039-060-018-000	\$ 72.00
N039-070-009-000	\$ 36.00
N039-080-007-000	\$ 72.00
N039-080-010-000	\$ 72.00
N039-090-027-000	\$ 72.00
N039-160-025-000	\$ 887.46
N039-160-029-000	\$ 36.00
N039-240-021-000	\$ 72.00
N039-250-007-000	\$ 72.00
N039-270-023-000	\$ 72.00
N039-280-006-000	\$ 72.00
N039-300-001-000	\$ 72.00
N050-051-009-000	\$ 699.22
N050-051-018-000	\$ 72.00
N050-060-010-000	\$ 79.98
N050-070-004-000	\$ 80.60
N050-070-009-000	\$ 79.98
N050-070-020-000	\$ 80.00
N050-110-026-000	\$ 80.00
N050-120-032-000	\$ 144.00
N050-160-035-000	\$ 80.00
N050-170-013-000	\$ 79.98
N050-170-016-000	\$ 80.00
N050-190-022-000	\$ 72.00
N050-190-033-000	\$ 72.00
N050-390-012-000	\$ 690.62
N050-420-020-000	\$ 72.00
N050-430-029-000	\$ 72.00
N050-500-009-000	\$ 72.00
N051-020-006-000	\$ 72.00

<i>Assessor's Parcel Number</i>	<i>Amount</i>
N051-060-034-000	\$ 72.00
N051-120-008-000	\$ 72.00
N051-120-019-000	\$ 539.56
N051-120-022-000	\$ 36.00
N051-151-017-000	\$ 72.00
N051-151-066-000	\$ 1,220.42
N051-200-007-000	\$ 72.00
N051-200-009-000	\$ 719.98
N051-200-024-000	\$ 76.62
N051-210-044-000	\$ 72.00
N051-300-003-000	\$ 20.60
N051-300-010-000	\$ 860.98
N051-300-024-000	\$ 80.52
N051-300-027-000	\$ 80.64
N051-300-040-000	\$ 79.98
N051-330-038-000	\$ 79.20
N051-330-039-000	\$ 80.00
N051-340-047-000	\$ 80.00
N051-350-027-000	\$ 80.00
N051-390-025-000	\$ 72.00
N051-450-009-000	\$ 72.00
N052-010-007-000	\$ 106.90
N052-070-059-000	\$ 79.98
N052-120-008-000	\$ 418.18
N052-140-011-000	\$ 178.06
N052-140-022-000	\$ 50.76
N052-150-003-000	\$ 335.42
N052-180-036-000	\$ 79.98
N052-200-015-000	\$ 80.00
N052-231-062-000	\$ 190.26
N052-250-009-000	\$ 584.48
N052-290-035-000	\$ 655.54
N052-310-003-000	\$ 80.00
N052-310-015-000	\$ 80.00
N052-320-004-000	\$ 199.22
N052-320-007-000	\$ 92.94
N052-320-009-000	\$ 72.00
N052-320-014-000	\$ 160.00
N052-340-012-000	\$ 80.00
N052-340-029-000	\$ 78.90
N052-340-037-000	\$ 79.20
N052-370-024-000	\$ 860.98
N052-370-044-000	\$ 79.98
N053-250-002-000	\$ 72.00
N053-250-019-000	\$ 72.00
N053-280-010-000	\$ 161.54
N053-290-018-000	\$ 80.00
N053-300-007-000	\$ 72.00

<i>Assessor's Parcel Number</i>	<i>Amount</i>
N053-450-011-000	\$ 240.86
N053-450-015-000	\$ 72.00
N054-010-045-000	\$ 79.98
N054-090-019-000	\$ 79.20
N054-110-002-000	\$ 72.00
N054-110-014-000	\$ 80.00
N054-140-018-000	\$ 79.92
N054-320-004-000	\$ 79.20
N054-320-018-000	\$ 80.00
N054-320-020-000	\$ 84.32
N054-320-021-000	\$ 699.22
N054-320-022-000	\$ 79.98
N054-330-013-000	\$ 72.00
N054-330-016-000	\$ 80.00
N054-360-015-000	\$ 79.98
N054-400-021-000	\$ 79.20
N054-410-014-000	\$ 80.00
N054-440-003-000	\$ 86.88
N054-490-020-000	\$ 79.20
N055-030-001-000	\$ 1,052.10
N055-050-014-000	\$ 79.98
N055-050-039-000	\$ 80.00
N055-060-039-000	\$ 152.22
N055-080-038-000	\$ 80.00
N055-100-047-000	\$ 72.00
N055-110-026-000	\$ 79.92
N055-110-054-000	\$ 80.00
N055-120-019-000	\$ 80.00
N055-120-043-000	\$ 199.62
N055-150-004-000	\$ 86.84
N055-150-013-000	\$ 79.98
N056-060-017-000	\$ 227.22
N056-071-011-000	\$ 858.36
N056-080-036-000	\$ 72.00
N056-100-024-000	\$ 72.00
N056-100-030-000	\$ 80.50
N056-120-025-000	\$ 72.00
N056-140-006-000	\$ 79.92
N056-160-019-000	\$ 72.00
N056-160-059-000	\$ 36.00
N056-160-060-000	\$ 36.00
N056-170-057-000	\$ 843.16
N056-190-019-000	\$ 79.98
N056-190-021-000	\$ 79.98
N056-201-011-000	\$ 79.92
N056-210-006-000	\$ 80.00
N056-210-009-000	\$ 160.00
N056-240-031-000	\$ 72.00

<i>Assessor's Parcel Number</i>	<i>Amount</i>
N056-250-006-000	\$ 79.98
N056-260-028-000	\$ 126.04
N056-260-035-000	\$ 79.92
N056-270-006-000	\$ 79.98
N056-330-016-000	\$ 207.78
N056-340-029-000	\$ 233.08
N056-340-035-000	\$ 207.78
N056-350-012-000	\$ 80.00
N056-360-022-000	\$ 80.00
N056-420-007-000	\$ 442.98
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
N056-500-004-000	\$ 233.06
N057-071-009-000	\$ 80.00
N057-110-002-000	\$ 83.18
N057-110-003-000	\$ 75.10
N057-110-048-000	\$ 207.78
N057-141-078-000	\$ 448.54
N057-141-088-000	\$ 99.76
N057-160-005-000	\$ 80.00
N057-160-008-000	\$ 62.80
N057-160-029-000	\$ 80.00
N057-180-029-000	\$ 50.86
N057-260-010-000	\$ 80.00
N057-270-005-000	\$ 72.00
N057-270-010-000	\$ 744.74
N057-270-015-000	\$ 688.18
N057-320-041-000	\$ 37.40
705	\$ 163,976.33



RESOLUTION NO. 2021-17
OF THE BOARD OF DIRECTORS OF THE NEVADA IRRIGATION DISTRICT
REQUESTING COLLECTION OF CHARGES ON TAX ROLL FOR
TAX YEAR 2019/2020– 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 23rd day of June, 2021, 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 2021

<i>Assessor's Parcel Number</i>	<i>Amount</i>
P018-070-022-000	\$ 79.98
P018-110-028-000	\$ 80.00
P020-012-022-000	\$ 80.00
P020-012-023-000	\$ 79.92
P020-060-032-000	\$ 78.90
P020-060-064-000	\$ 126.80
P020-090-009-000	\$ 194.98
P020-100-010-000	\$ 80.90
P020-145-022-000	\$ 572.24
P020-165-013-000	\$ 80.00
P020-167-024-000	\$ 188.06
P020-167-047-000	\$ 80.00
P020-170-033-000	\$ 79.98
P021-190-021-000	\$ 207.62
P021-190-035-000	\$ 79.92
P021-200-051-000	\$ 79.98
P021-210-072-000	\$ 335.98
P021-241-047-000	\$ 80.00
P021-250-029-000	\$ 80.00
P026-030-027-000	\$ 80.00
P026-030-032-000	\$ 80.00
P026-071-012-000	\$ 87.36
P026-110-013-000	\$ 79.98
P026-130-017-000	\$ 80.00
P026-150-017-000	\$ 79.68
P026-171-008-000	\$ 80.00
P026-180-020-000	\$ 144.00
P026-190-025-000	\$ 52.00
P026-190-054-000	\$ 784.42
P026-220-024-000	\$ 65.50
P026-231-018-000	\$ 619.66
P026-231-019-000	\$ 79.92
P026-260-041-000	\$ 148.00
P026-290-047-000	\$ 80.00
P026-330-005-000	\$ 151.42
P026-350-031-000	\$ 80.78
P026-350-034-000	\$ 72.00
P026-380-035-000	\$ 80.72
P031-050-045-000	\$ 33.66
P031-062-013-000	\$ 572.24
P031-081-030-000	\$ 72.00
P031-091-018-000	\$ 80.00
P031-093-042-000	\$ 2,110.70
P031-140-017-000	\$ 188.06
P031-280-030-000	\$ 72.00

P031-300-022-000	\$	80.52
P031-300-037-000	\$	161.60
P031-300-039-000	\$	159.98
P031-320-032-000	\$	72.00
P031-430-060-000	\$	691.18
P031-440-005-000	\$	80.52
P031-480-017-000	\$	72.00
P038-021-025-000	\$	79.98
P038-032-019-000	\$	72.00
P038-052-013-000	\$	30.80
P038-060-071-000	\$	21.38
P038-080-062-000	\$	72.00
P038-080-064-000	\$	152.02
P038-113-007-000	\$	89.48
P038-180-005-000	\$	76.80
P038-180-093-000	\$	144.00
P038-211-026-000	\$	79.20
P038-320-012-000	\$	72.00
P038-330-005-000	\$	36.00
P038-330-014-000	\$	218.02
P040-030-065-000	\$	79.20
P040-082-008-000	\$	72.00
P040-090-035-000	\$	95.94
P051-010-014-000	\$	294.32
P051-010-037-000	\$	72.00
P051-010-039-000	\$	44.06
P051-010-042-000	\$	36.00
P051-030-024-000	\$	205.80
P051-030-084-000	\$	72.00
P051-030-085-000	\$	72.00
P051-061-011-000	\$	80.22
P051-070-051-000	\$	80.00
P051-080-025-000	\$	80.00
P051-080-069-000	\$	72.00
P051-090-003-000	\$	72.00
P051-090-023-000	\$	79.98
P051-142-002-000	\$	36.00
P051-160-056-000	\$	25.30
P051-180-065-000	\$	36.00
P051-220-004-000	\$	592.22
P051-220-022-000	\$	72.00
P051-250-005-510	\$	35.64
P051-250-028-510	\$	306.62
P051-250-028-530	\$	172.72
P051-260-001-540	\$	178.28
P051-260-005-530	\$	602.26
P051-260-008-530	\$	596.20
P051-260-048-520	\$	41.78
P051-260-068-520	\$	568.06

P051-260-070-540	\$	81.52
P051-260-076-540	\$	444.88
P051-260-080-530	\$	18.42
P051-260-083-530	\$	19.66
P051-270-013-520	\$	625.08
P051-270-019-510	\$	575.02
P051-270-033-520	\$	450.00
P051-310-031-000	\$	82.20
P051-360-024-000	\$	959.52
P051-450-005-000	\$	105.54
P052-020-029-000	\$	110.84
P052-020-042-000	\$	409.92
P052-060-024-000	\$	240.98
P052-060-074-000	\$	286.44
P052-220-030-000	\$	337.74
P052-270-038-000	\$	417.36
P052-340-007-000	\$	1,290.12
P052-340-030-000	\$	131.30
P052-470-001-000	\$	151.98
P075-030-018-000	\$	142.94
P075-050-001-000	\$	79.98
P075-050-002-000	\$	79.98
P075-050-019-000	\$	72.00
P075-050-051-000	\$	80.00
P075-050-069-000	\$	79.98
P075-050-074-000	\$	80.52
P076-020-040-000	\$	249.34
P076-030-045-000	\$	79.98
P076-030-052-000	\$	79.98
P076-043-009-000	\$	72.00
P076-051-018-000	\$	233.06
P076-051-019-000	\$	72.00
P076-051-029-000	\$	699.22
P076-051-067-000	\$	92.04
P076-061-012-000	\$	509.56
P076-061-013-000	\$	489.72
P076-070-027-000	\$	72.00
P076-112-078-000	\$	79.20
P076-156-024-000	\$	80.00
P076-181-015-000	\$	628.02
P076-181-023-000	\$	466.14
P076-360-009-000	\$	675.46
P076-370-002-000	\$	89.84
P076-380-008-000	\$	286.56
P076-400-001-000	\$	61.82
P076-410-002-000	\$	915.94
140	\$	29,237.24