

Internal Services Agency  
Department of Finance  
Auditor-Controller Division  
Julie Valverde,  
Assistant Auditor-Controller



Terry Schutten, County Executive  
Mark Norris, Agency Administrator  
Dave Irish, CPA, Department Director

## County of Sacramento

July 30, 2009

To: Direct Levy Entities  
Subject: **2009-2010 DIRECT LEVIES**

This office is preparing to add direct levies to the 2009-2010 annual secured tax roll. This letter explains our requirements and costs for those direct levies. **Please view and use forms from this 2009/2010 instructions only.** Attached is the listing of levies, forms, and data requirements as follows:

- **Attachment A** – Direct Levy District Listing Existing In Fiscal Year 2008-2009
- **Attachment B** – Request for Direct Levy Number
- **Attachment C** – Signature of Agreement Form To Place Existing Direct Levies On 2009-2010 Annual Secured Tax Roll
- **Attachment D** – Direct Levy Data Submission Form (**New**)
- **Attachment E** – Direct Levy Adjustment Form (After District's Original Submission) Fiscal Year 2009-2010
- **Attachment F** – Direct Levy Correction-Removal Form (After Annual Secured Tax Roll Process) Fiscal Year 2009-2010
- **Attachment G** – Data Submission Requirements

### **New Direct Levies - Attachment B**

If your agency has **new** direct levies to be added to 2009-2010 annual secured tax roll, your written request for a Direct Levy Number (Attachment B) must be received by our office no later than **August 3**. **Incomplete forms will be rejected**; therefore, earlier submission is encouraged. ***Please note the public contact phone number on Attachment B will be listed on the tax bill.***

Upon receiving the Direct Levy Number, please include the direct levy on the *Signature of Agreement Form To Place Existing Direct Levies On 2009-2010 Annual Secured Tax Roll* (Attachment C) and return it to this office on or before **August 10**.

### **Existing Direct Levies - Attachment C**

If your agency is going to place existing direct levies on 2009-2010 annual secured tax roll, please complete and sign the *Signature of Agreement Form To Place Existing Direct Levies On 2009-2010 Annual Secured Tax Roll* (Attachment C) and return it to this office on or before **August 10**. Earlier submission is encouraged.

Please note **all** required information must be completed as applicable and **incomplete forms will be rejected**. **Special attention is required for:**

- **Statutory Authority:** Statute under which district is formed and levy is authorized.

- **Forecloseable:** Resolution stipulating that your district will pursue the removal of the delinquent levies from the delinquent secured tax bill as specified by the bond covenant.
- **Proration:** In the event an annual secured tax bill is cancelled and re-issued as a corrected tax bill and there has been a change in ownership, is the direct levy to: Y = Prorated between the Secured and Unsecured rolls, N = 100% on the Unsecured roll.
- **Output Options:** An output option of ‘P’ or ‘E’ must be noted in both the *Annual* and *Apportionment* output fields; otherwise the District’s final direct levy parcel details will not be produced.
- **Public Contact Telephone:** This phone number will be listed on the annual tax bill and delinquency notice next to the District’s Direct Levy name.

### **Direct Levy Submission Requirements**

Direct levy data file or listing must be received in this office no later than **August 21**, unless other arrangements are made prior to that date. The direct levy data format and content must conform to Sacramento County’s data requirements (Attachment G). Only **one** direct levy district can be submitted per cartridge, diskette, electronic data file (E-file) via [directlevy@saccounty.net](mailto:directlevy@saccounty.net), or listing and **must be accompanied with Direct Levy Data Submission Form (Attachment D)** indicating the item count, total dollar amount, contact person, and telephone number. Please submit your direct levy data as soon as possible to allow time for corrections. **We reserve the right to reject any direct levies submitted after August 21.**

### **Additions, Deletions, and Corrections**

If you determine that a direct levy amount must be added, deleted, or corrected for the tax roll, we can process your request if your district submits the applicable form as indicated below. Forms must be authorized at the same organizational level that originally authorized the direct levy to be placed on the annual secured tax roll. **There is a cost for all additions, corrections, and deletions submitted. Please refer to the cost schedule.**

**Before September 15** — To make changes **before** the annual secured tax bill create process is complete, please complete and submit the Direct Levy Adjustment Form (**Attachment E**), along with cartridge, diskette, electronic data file (E-file) [directlevy@saccounty.net](mailto:directlevy@saccounty.net), or form listing. Form and data must be submitted and received by this office on or before **September 15**.

**After Annual Roll Process** — To make changes **after** the annual secured tax bill has been created will result in the cancellation and reissuance of the annual secured tax bill. Please complete the Direct Levy Correction-Removal Form (**Attachment F**). The cut-off date for changes will be **May 15, 2010**.

Corrections or removal requests received after May 15, 2010, will be processed the last week of July 2010.

### **Direct Levies on Utility Parcels**

If your agency is going to place a direct levy on a utility company property, please note that the utility company’s parcel number will not be available on Sacramento County’s property database until provided by the State Board of Equalization on or about August 1. If your agency is prepared to submit your direct levies prior to August 8, please omit any utility company direct levies and submit them separately when the parcel number is available. Utility company direct levies must be submitted on or before **August 21**.

### **Direct Levies on Federal, State or Local Agency Parcels under Proposition 218**

If the federal, state or local agency was exempt from general or special taxes prior to Proposition 218, Proposition 218 did not change that status. Likewise, if the federal, state or local agency was subject to costs or other charges for specific services, Proposition 218 did not change that status. If your agency is going to place a direct levy on federal, state or local agency parcel-owned properties under Proposition 218, please note the following:

1. **Federal, State or Local Agencies:**
  - a. If a federal, state or local agency disputes the authority to place the direct levy on the bill, the issue must be resolved between the agency and the district.

- b. A cancellation cost will be charged to your agency if your agency's special assessment is to be removed from federal, state or local agency-owned properties.
- 2. **Federal Agencies:**  
Proposition 218 does not provide authority to impose special assessments on federal agencies or instrumentalities.
- 3. **State and Local Agencies:**  
Under Article XIID of the California Constitution, state and local agencies must be assessed for all new special assessments or increases in special assessment levied after the effective date of Proposition 218.

**Cancellations of Tax Bills of Less Than \$20.00**

If a tax bill's amount for the ad valorem taxes is less than \$20.00, and the tax bill becomes delinquent on July 1, the County may cancel these tax bills under the provisions of Revenue and Taxation Code Section 4986.8.

**Collections and Apportionments**

For all direct levies billed on the annual secured tax roll, payments are due by December 10, and April 10. Payments received will be apportioned to you as follows:

<u>Collection Date</u>	<u>Approximate Apportionment Month</u>
July 1 - December 10	Middle of January
December 11 - April 10	Middle of May
April 11 - June 30	Late July

If your agency's funds are in the County Treasury, the apportionment will be made directly to your fund. If your agency's funds are not in the County Treasury, the distribution will be made to your district early in the month following the apportionment. In addition, **if your direct levy is for a lien**, we recommend that you **do not** release your lien until you have been paid via the distribution of property tax revenue as indicated in the approximate apportionment months above.

**Delinquent Accounts**

Any direct levies not collected by June 30, will be collected as redemption accounts unless judicial foreclosure is required (see "Judicial Foreclosures").

Under the Teeter plan, the County of Sacramento has the option to purchase all delinquent direct levies. The County will decide whether or not to purchase your district's delinquent direct levies annually. If the County decides to purchase the delinquent direct levies, you will receive the apportionment for the delinquent purchases in October or November. If the County does not purchase your district's delinquent direct levies, your district will receive the apportionment for the delinquency upon payment from the taxpayers. Taxpayers have the option to pay the redemption account in full or in installments. Collection of the direct levy may take up to nine or more years if a tax sale is necessary. If the property is sold at a tax sale, the sale amount may be for less than the tax bill amount, in which case the direct levy will not be fully recovered.

Effective with Fiscal Year 1998-99, the County will not purchase your district's delinquent direct levies on federal, state, and local agency-owned parcels.

**Judicial Foreclosures**

Some agencies have a covenant with bondholders that delinquent accounts will be judicially foreclosed upon rather than follow the County's tax sale process mentioned above. If your direct levy requires judicial foreclosure, you must notify us at the time your direct levy Signature of Agreement Form (Attachment C) **and/or** Direct Levy Data Submission Form (Attachment D) is submitted. As part of this process, your Board of Directors must adopt a standing resolution stipulating that your district will pursue the removal of the delinquent levies from the

delinquent secured tax bill as specified by the bond covenant. **Two copies of this resolution must accompany your form.** One copy of this resolution will be forwarded to the Tax Collection Division of this office.

After June 30 of each year, for the life of the assessment bond, you shall identify the delinquent levies in your recorded "Notice of Intent to Remove Delinquent Special Tax Installment from the Tax Roll" (notice) per Government Code Section 53356.2 and Streets and Highways Code Section 8833. The notice must be recorded and submitted to the Tax Collection Division by the deadline specified in their correspondence providing your delinquencies. Once the Tax Collection Division receives a copy of the recorded notice, the identified direct levies will be removed from the delinquent tax bills. By this process, your agency will relieve the County of Sacramento of any further responsibility for the collection of these delinquent levies. Foreclosure on levies pursued outside of the Tax Collector's process will require a substantial processing cost and payment of all penalties and interest which would otherwise accrue to the remainder of the tax bill.

The Tax Collection Division and Auditor-Controller Division's Tax Accounting Bureau, continue to receive a substantial number and type of inquiries from sellers or agents requesting itemization of all special assessments and direct levies on tax bills and identification of those special assessments that are foreclosable. Based on our experience, it appears that some districts may be unaware of the disclosure requirements enacted by Senate Bill 1122, effective January 1, 2003. This legislation amends Section 1102.6b of the Civil Code, and also amends Section 53340.2 and adds Section 53754 of the Government Code. Civil Code section 1102.6b requires that the seller or agent of a property disclose special assessments (Mello-Roos and 1915 Bond Act assessments) that are subject to accelerated foreclosure. Upon request by the seller or agent, the district must provide a specific disclosure notice promptly to the requestor. In order to facilitate easier identification of direct levies and contact information provided by the Tax Collection Division on their Interactive Voice Response (IVR) System and web site, they will be requesting under a separate letter updates to the direct levy descriptions.

#### **Administrative Items**

***It is the responsibility of your agency to determine the validity and accuracy of the direct levy amount.*** The County of Sacramento is not responsible for the validity or the computation of the direct levy amount. To evidence the County of Sacramento's authority to add direct levies to the tax bills on your behalf, please forward copies of your board resolution containing the appropriate legal code sections including assessment report, total direct levy amount and count, proper approval with your direct levy Signature of Agreement Form (Attachment C), and Direct Levy Data Submission Form (Attachment D).

In order to improve our customer service to taxpayers, we request that:

1. Your agency responds to taxpayers' inquiries in a timely and efficient manner;
2. Your agency ***does not refer taxpayers to the County's staff regarding removal or correction of the special assessment amount;***
3. Your agency **must** provide a ***written request for any removal or correction of your agency's special assessment (Attachment F);*** and
4. Your agency **will** reimburse the County of Sacramento for its cost in processing the removal or correction of your agency's special assessment. ***There is a cost for all corrections and deletions.*** Please refer to the Cost Schedule.

**Cost Schedule**

1.	Annual cost for maintaining any agency's direct levy in the Sacramento County Property Tax Billing, Collection and Apportionment systems.	\$50.00
2.	Per levy cost for system's processing (annual process).	\$0.06
3.	Per levy cost for levying, processing, and apportioning direct levies (Auditor-Controller Division's cost).	\$0.09
4.	Per levy cost for collecting (Tax Collection Division's cost).	\$0.32
5.	Per levy cost for levies requiring judicial foreclosure (the Tax Collector Division's cost of mailing appropriate notices, removing levies from tax bills, and reporting delinquencies).	\$0.18
6.	Per levy key data entry cost for preparing data files.	\$5.00
7.	Per levy cost for key data entry processing of deletion or correction <b>prior</b> to the extension of the secured main roll tax.	\$5.00
8.	Per direct levy district cost for the Annual roll Final Data Output via Electronic File	
	District's records up to 10,000 counts	\$10.00
	District's records more than 10,001 counts and less than 65,000 counts	\$25.00
	District's records more than 65,000 counts	\$65.00
9.	Per direct levy district cost for the Annual roll Final Data Output via Paper Report.	\$45.00
10.	Per direct levy district annual cost for Apportionment Details data via Electronic File (for December 10 collection, April 10 collection, and Annual Delinquent purchases)	\$10.00
	District's records up to 10,000 counts	\$25.00
	District's records more than 10,001 counts and less than 65,000 counts	\$65.00
	District's records more than 65,000 counts	
11.	Per direct levy district annual cost for Apportionment Details data via Paper Report (for December 10 collection, April 10 collection, and Annual Delinquent purchases)	\$150.00
12.	Per levy cost for deletion or correction <b>after</b> the secured main roll billing process: <b>\$25.00</b> administrative cost, <b>plus the interest costs of delayed collection and any penalties lost by extending the due date.</b>	\$25.00

We will recover the direct levy processing and administrative costs related to the 2009-2010 direct levies during the annual secured tax billing process in two installments, concurrent with the distribution of the December 10 and April 10, secured property tax collections. Administrative costs associated with the Direct Levy Correction-Removal Form request after the annual secured tax billing process will be **invoiced to your district directly**.

If you have any questions, please contact Vesna Kamenski in the Tax Accounting Bureau, at (916) 874-7431 or via e-mail at [directlevy@saccounty.net](mailto:directlevy@saccounty.net).

Sincerely,



**Dave Irish**

Director of Finance

DI:fj

Enclosures

cc: Mark Norris, Administrator, Internal Services Agency  
Kathleen Kelleher, Assistant Assessor  
Julie Valverde, Assistant Auditor-Controller  
Linda Pittman, Assistant Tax Collector  
Bryan Celey-Butlin, Assistant Treasurer

**COUNTY OF SACRAMENTO  
DEPARTMENT OF FINANCE  
AUDITOR-CONTROLLER DIVISION  
DIRECT LEVY DISTRICTS EXISTING IN FISCAL YEAR 2008-2009**

DIRECT LEVY NUMBER	DIRECT LEVY NAME	STATUTORY (1)	J CODE	PRORATION
0010	EAST FRANKLIN CFD NO. 2002-01	MELLO ROOS	122	N
0011	POPPY RIDGE CFD NO. 2003-01	MELLO ROOS	122	N
0012	STREET MAINTENANCE DISTRICT NO. 1	ACT 1982		Y
0013	LAGUNA WEST SERVICE AREA	GC 25210.77(a)		Y
0015	CITY OF ELK GROVE CFD 2003-2	UELLO-ROOS		Y
0016	STREET LIGHTING MAINT DISTRICT #1	1982 ACT		Y
0017	ELK GROVE DELINQ DRAINAGE & REFUSE	H & S 5473.11		N
0018	LAGUNA RIDGE CFD 2005-1	MELLO-ROOS	122	N
0019	MAINTENANCE SERVICES CFD 2006-1	MELLO-ROOS		N
0030	SUNRIDGE ANATOLIA CFD 2003-1	MELLO-ROOS	122	N
0031	RANCHO CORDOVA SPECIAL POLICE TAX	GC 53978		Y
0032	SUNRIDGE PARK-FACILITIES-CFD 2004-1	MELLO-ROOS	122	N
0033	RANCHO CORDOVA L & L DIST 2005-1	L & L ACT 1972		Y
0034	TRANSIT SERVICES DIST ZONE 2	CSA GC 25210.77A		N
0035	CSA 1 LIGHTS CITY OF RC ZONE 2	BOS ORD 1331		Y
0036	NO VINEYARD STATION CFD 2005-2	MELLO-ROOS	122	N
0037	RNCH CDV SOLID WASTE DELINQUENT FEE	CITY ORD 21-2003		N
0038	RANCHO CORDOVA-ROAD MAINT ASSMT	BA ACT 1982		Y
0041	SUNRIDGE PARK SERVICES - CFD 2004-1	MELLO-ROOS		Y
0042	RANCHO CORDOVA CFD 2005-2	MELLO-ROOS		Y
0043	RANCHO CORDOVA TRANSIT TAX	CITY ORDINANCE		Y
0044	TRANSIT SERVICES DIST ZONE 1	CSA GC 25210.77A		N
0080	CSCDA - ASSESSMENT DISTRICT 04-01	1915 ACT	112	N
0081	CSCDA - ASSESSMENT DISTRICT 05-01	1915 ACT	112	N
0082	CSCDA - ASSESSMENT DISTRICT 06-01	1915 ACT	112	N
0083	CSCDA - ASSESSMENT DISTRICT 07-01	1915 ACT	112	N
0084	CSCDA - ASSESSMENT DISTRICT 07-02	1915 ACT	112	N
0085	CSCDA-ASSESSMENT DISTRICT 08-01	1915 BOND ACT	112	N
0101	SACRAMENTO UNIF SCHOOL DIST. CFD #2	MELLO-ROOS		N
0102	OWNERSHIP CHANGE PENALTY	R & T 75.21		N
0106	WILLOW CREEK COM FAC #1 - M/R	MELLO-ROOS	122	N
0114	RANCHO MURIETA CFD #1 -2002 REF	MELLO-ROOS	122	N
0116	FOLSOM UTILITY BILLING	RESOLUTION NO.8343		N
0117	AMERICAN CANYON NORTH #3 L & L	1972 L & L ACT		Y
0118	CFD NO. 14, PARKWAY PHASE II	MELLO-ROOS	122	N
0119	WILLOW SPRINGS CFD MAINTENANCE DIST	MELLO-ROOS	122	N
0120	WILLOW SPRINGS CFD #11 - M/R	MELLO-ROOS	122	N
0121	WILLOW SPRINGS-LANDSCAPE & LIGHTING	L & L ACT 1972		Y
0122	SILVERBROOK LANDSCAPING & LIGHTING	L & L ACT 1972		Y
0124	CRESLEIGH NATOMA 95-2 1915 AD	1915 ACT	112	N
0125	RIDGEVIEW 95-1 1915 AD	1915 ACT	112	N
0126	PRAIRIE OAKS RANCH L & L	L & L ACT 1972		Y
0127	THE PARKWAY M/R #8	MELLO-ROOS	122	N
0128	BROADSTONE UNIT #2 - M/R #7	MELLO-ROOS	122	N
0129	RUSSELL RANCH M/R #10	MELLO-ROOS	122	N
0130	WILLOW CREEK CFD #9 - M/R	MELLO-ROOS	122	N
0131	COBBLE RIDGE ASSESSMENT	1915 ACT	112	N
0132	LAKE NATOMA SHORE ASSESSMENT	1915 ACT	112	N
0133	COBBLE HILL RIDGE II/REFLECTION II	L & L ACT 1972		Y
0134	LAKE NATOMA SHORES L & L	L & L ACT 1972		Y
0135	NATOMA STATION 92-1	1915 ACT	112	N

## ATTACHMENT A

0136	PRAIRIE OAKS RANCH 92-2	1915 ACT	112	N
0137	THE LEGENDS 93-2	1915 ACT	112	N
0138	BROADSTONE UNIT #1- CFD #4 - M/R	MELLO-ROOS	122	N
0139	BROADSTONE UNIT #1- L & L	L & L ACT 1972		Y
0140	FOLSOM HEIGHTS - L & L	L & L ACT 1972		Y
0141	HANNAFORD CROSS L & L	L & L ACT 1972		Y
0142	HANNAFORD CROSS ASSESSMENT DIST	1915 ACT	112	N
0143	LOS CERROS LANDSCAPING & LIGHTING	L & L ACT 1972		Y
0144	NATOMA STATION LANDSCAPING & LIGHT	L & L ACT 1972		Y
0145	WILLOW CREEK EST EAST L & L	L & L ACT 1972		Y
0146	BRIGGS RANCH LANDSCAPING & LIGHTING	L & L ACT 1972		Y
0147	FOLSOM HEIGHTS MELLO-ROOS	MELLO-ROOS	122	N
0148	NATOMA STATION MELLO-ROOS	MELLO-ROOS	122	N
0149	FOLSOM AUTO ASSESSMENT	1915 ACT	112	N
0150	BLUE RAVINE EAST ASSESSMENT	1915 ACT	112	N
0151	STEEPLECHASE LANDSCAPE & LIGHTING	L & L ACT 1972		Y
0152	BLUE RAVINE OAKS L & L	L & L ACT 1972		Y
0155	ELK GROVE SCHOOL DIST MR - CFD #1	MELLO-ROOS	122	N
0156	AMERICAN CANYON NORTH L & L	L & L ACT 1972		Y
0157	WILLOW CREEK EST SOUTH L & L	L & L ACT 1972		Y
0158	HISTORIC FOLSOM PBID	PDIB LAW OF 1994		Y
0161	SOUTHGATE L&L CHURCHILL DOWNS	L & L ACT 1972		Y
0162	SACTO UNIF. SCHOOL DIST -CFD #1 M/R	MELLO-ROOS	122	N
0164	DRY CRK SCHOOL CFD#1 MELLO-ROOS TAX	MELLO-ROOS	122	N
0167	PHOENIX FIELD L & L	L & L ACT 1972		Y
0168	SAFCA O & M ASSESSMENT #1	WC 12670.16		Y
0170	LCR/ER CFD#1 IMPVT AREA #1 M-R TAX	GC 53340	122	N
0173	LCR/ER CFD#1 IMPVT AREA #2 M-R TAX	GC 53340	122	N
0179	CSA 1 LIGHTS SACUNINCORP ZONE 1	GC 25210.77(a)		Y
0183	FLORIN RD PROPERTY & BUS. IMPR DIST	S & H 36625		Y
0184	FULTON AVE PROPERTY & BUSINESS IMP	S & H 36625		N
0186	MCCELLELLAN CFD #2004-1	GC 53340	122	N
0187	SAC CO LNDS CP MAINT CFD #2004-2	GC 53340		Y
0188	METRO AIR PARK SERVICES CFD 2000-1	MELLO-ROOS		Y
0189	METRO AIR PARK-FACILITIES-CFD2000-1	MELLO-ROOS	122	N
0190	LAGUNA STONELAKE CFD #1	GC 53340	122	N
0191	METRO AIR PARK CFD #1998-1	GC 53340	122	N
0192	PARK MEADOWS CFD #1	GC 53340	122	N
0193	MATHER LANDSCAPE MAINT CFD AREA #1	GC 53340		Y
0197	SAFCA CONSOLIDATE CAPITAL ASSMT	SAFCA ACT	112	N
0201	SACTO CITY DEMOLITION	CITY CODE 50.9		N
0202	SACTO CITY DELINQUENT UTILITIES	CITY ORDINANCE		N
0203	SACTO CITY WEED ABATEMENT	GC 39577		N
0204	SACTO CITY SIDEWALKS	GC 39577		N
0206	SACTO CITY PUBLIC NUISANCE	GC 38773.5		N
0208	VILLAGE GARDEN LIGHT & LANDSCAPING	L & L ACT 1972		Y
0210	GALT DELINQUENT UTILITY	CITY CODE 13.08.11		N
0212	NORTHEAST GALT LANDSCAPING & LIGHT	L & L ACT 1972		Y
0215	WESTSIDE GALT -L & L & MAINTENANCE	L & L ACT 1972		Y
0216	GALT CFD #1988-1	MELLO-ROOS	122	N
0217	GALT SCHOOL JPA CFD #1	MELLO-ROOS	122	N
0218	FULTON-EL CAMINO L & L	L & L ACT 1972		Y
0219	FULTON EL-CAMINO MAINT & IMP DIST	L & L ACT 1972		Y
0220	ARDEN PARK BNFT. ASSMT. DIST.	L & L ACT 1972		Y
0222	ARDEN MANOR L & L ASSESSMENT DIST.	L & L ACT 1972		Y
0223	MISSION OAKS L & L ASSESSMENT DIST	L & L ACT 1972		Y

0227	GALT JPA CFD #1	MELLO-ROOS	122	N
0228	GALT ASSESSMENT DIST 1988-2	1915 ACT	112	N
0229	GALT - WEED ABATEMENT LIENS	CITY CODE 8.32.160		N
0230	GALT - REASSESSMENT DIST 99-1	1915 ACT	112	N
0231	GALT - CFD NO. 2001-1	MELLO-ROOS	122	N
0232	GALT CFD 2005-1	CF 1982 ACT	122	Y
0233	GALT LANDSCAPING & LIGHTING DIST #3	L & L 1972 ACT		Y
0254	COSUMNES CSD - DIST. WIDE L & L	L & L ACT 1972		Y
0256	COSUMNES CSD FIRE-WEED ABATEMENT	H & S 13879		N
0269	CSA 1 LIGHTS CITY OF CH ZONE 3	BOS ORD 1331		Y
0270	CITRUS HEIGHTS - L & M DIST ZONE 1	L & L ACT 1972		Y
0271	CITRUS HEIGHTS - L & M DIST ZONE 2	L & L ACT 1972		Y
0272	CITRUS HEIGHTS - L & M DIST ZONE 4	L & L ACT 1972		Y
0273	STOCK VILLAGE 1&2-L&M DIST 98-0	L & L ACT 1972		Y
0274	SUNRISE MKT PROP & BUS IMPR DIST	S & H 36601		Y
0275	SOERSEN RANCH 1,2,3,4 L&M DISTRICT	L & L ACT 1972		Y
0276	STOCK RANCH AD #03-01 ZONE 1	L & L ACT 1972		Y
0277	CITRUS HEIGHTS SOLID WASTE SERVICE	CITY ORD 74		N
0278	STOCK RANCH AD #03-01 ZONE 2	L & L ACT 1972		Y
0279	CITRUS HEIGHTS L&M DISTRICT ZONE 3	L & L ACT 1972		Y
0284	DELTA FIRE DISTRICT	GC 50078		Y
0301	ISLETON DELINQUENT SEWER	CITY ORD 199		N
0339	CORDOVA PARK MAINTENANCE ASSESSMENT	L & L ACT 1972		Y
0340	INDEPENDENCE AT MATHER L & L DIST	S & H 22624		Y
0341	VILLAGE OF ZINFANDEL CFD	MELLO-ROOS		N
0342	SUNRIDGE CFD	MELLO-ROOS		N
0350	SOUTHGATE L&L FRUITRIDGE	L & L ACT 1972		Y
0351	SOUTHGATE L&L BOWLING GREEN/PARKWAY	L & L ACT 1972		Y
0352	SOUTHGATE L&L CENTRAL	L & L ACT 1972		Y
0353	SOUTHGATE L&L COUNTRY/VINTAGE	L & L ACT 1972		Y
0354	SOUTHGATE L&L FLORIN	L & L ACT 1972		Y
0355	SOUTHGATE L&L CHURCHILL	L & L ACT 1972		Y
0356	SOUTHGATE L&L VINEYARD WEST	L & L ACT 1972		Y
0357	SOUTHGATE L&L VINEYARD EAST	L & L ACT 1972		Y
0358	NORTH VINEYARD STATION CFD #1	MELLO-ROOS	122	N
0370	SUNRISE PARK -ANTELOPE ASSMT	L & L ACT 1972		Y
0379	GUM RANCH LANDSCAPING & LIGHTNG	1972 L & L ACT		Y
0380	FAIR OAKS ASSESSMENT DISTRICT	L & L ACT 1972		Y
0390	ORANGEVALE L & L ASSESSMENT DIST	L & L ACT 1972		Y
0391	KENNETH GROVE L & L	L & L ACT 1972		Y
0397	COUNTY SEWER CONNECTION FEES	CD-1127		N
0400	UTILITY TAX - COUNTY OF SACRAMENTO	2005-0916		N
0404	INTEREST ON ASSMT-PERS PROP-R&T 506	R & T 506		N
0405	25% PENALTY ASSESSMENT - R & T 504	R & T 506		Y
0407	INTEREST ON ASSMT -REAL PROP-R&T506	R & T 506		Y
0410	COUNTY DELINQUENT REFUSE	2005-0917		N
0411	CSD#1 DELINQUENT SEWER	CD-1127		N
0416	ELK GROVE - DELINQUENT DRAINAGE	BOS R# 2002-0890		N
0418	RANCHO CORDOVA - WATER DRAINAGE	2005-0724		N
0421	BRADSHAW / US 50 CORR AD	1913 ACT	112	N
0423	SCWA ZONE 40 D-USR	WA-2605		Y
0424	CITRUS HEIGHTS-DELINQUENT REFUSE	2005-0917		N
0425	CITRUS HEIGHTS -DELINQUENT DRAINAGE	2005-0724		N
0428	SACTO COUNTY STORMWATER UTILITY	2005-0724		N
0429	COUNTY WMD DELINQUENT WATER	WA-2605		N
0431	SLOUGHHOUSE FIRE PROTECTION	H & S 13800		Y

ATTACHMENT A

0432	NORTH DELTA WATER	WC 51335		Y
0435	SOUTHGATE - L & L - COUNTRYSIDE	L & L ACT 1972		Y
0437	SOUTHGATE - L & L - SUNRISE FLORIN	L & L ACT 1972		Y
0438	SOUTHGATE - L & L - SUNRISE GREENS	L & L ACT 1972		Y
0439	SOUTHGATE - L & L - VINTAGE PARK	L & L ACT 1972		Y
0440	RANCHO MURIETA - DELINQUENT UTILITY	H & S 5473.3		N
0443	WATER & DRAINAGE STUDIES - SCWA 13	WC 51335		Y
0446	SACTO COUNTY POLICE SERV CFD 2005-1	MELLO-ROOS		Y
0447	SAC COUNTY CFD NO 2006-1	BOS 2006-0995		Y
0450	HAMPTON VILLAGE A.D.	1915 ACT	112	N
0451	CSA 10 BENEFIT ZONE 3	BOS 2006-0724		Y
0454	SACTO COUNTY LANDSCAPE ZONE 4	L & L ACT 1972		Y
0456	GOLD RIVER STATION UNIT #7-LANDSCAP	GC 53340		Y
0458	SOUTHGATE L&L COUNTRY CREEK	L & L ACT 1972		Y
0465	NLD SUNRISE 94	L & L ACT 1972		Y
0466	NLD JONES RANCH	L & L ACT 1972		Y
0467	NLD SHASTA MEADOWS	L & L ACT 1972		Y
0468	NLD BROOKFIELD MEADOWS	1972 L&L		Y
0469	NWQD BUENA PARK	1972 L & L		Y
0470	DEL PASO BLVD PBID	S & H 36601		N
0471	NLD LIBERTY LANE	L & L 1972		Y
0472	POWER INN AREA PBID	S & H 36601		N
0473	NLD SHELDON FARMS	L & L 1972		Y
0474	NLD SHELDON WHITEHOUSE	L & L 1972		Y
0475	NLD ZORBA	L & L 1972		Y
0476	REASSESSMENT DISTRICT II NO 2006-01	S & H 9080	112	N
0477	CFD NO. 2005-01 COLLEGE SQUARE	MELLO-ROOS	122	N
0478	CFD NO.2006-06 DEL PASO NUEVO LANDS	MELLO-ROOS	122	N
0479	CFD NO. 2006-02 NATOMAS CENTRAL	MELLO-ROOS	122	N
0481	NORTH FRANKLIN PBID	S & H 36601		Y
0483	MIDTOWN SACRAMENTO PBID	S & H 36601		Y
0484	GREATER BROADWAY PBID	S & H 36601		Y
0486	NLD CAMERON 5	S & H 36601		Y
0487	NLD WICKFORD SQUARE	S & H 336601		Y
0488	NLD SHELDON 20	S & H 36601		Y
0489	N. NATOMAS NGHBR LNDSCP CFD 9902 A	MELLO-ROOS		N
0490	N. NATOMAS NGHBR LNDSCP CFD 9902 B	MELLO-ROOS		N
0491	N. NATOMAS NGHBR LNDSCP CFD 9902 C	MELLO-ROOS		N
0492	N. NATOMAS NGHBR LNDSCP CFD 9902 D	MELLO-ROOS		N
0493	N. NATOMAS NGHBR LNDSCP CFD 9902 E	MELLO-ROOS		N
0494	N. NATOMAS NGHBR LNDSCP CFD 9902 F	MELLO-ROOS		N
0495	N. NATOMAS NGHBR LNDSCP CFD 9902 G	MELLO-ROOS		N
0496	N. NATOMAS NGHBR LNDSCP CFD 9902 H	MELLO-ROOS		N
0497	N. NATOMAS NGHBR LNDSCP CFD 9902 I	MELLO-ROOS		N
0498	N. NATOMAS NGHBR LNDSCP CFD 9902 J	MELLO-ROOS		N
0499	N. NATOMAS NGHBR LNDSCP CFD 9902 K	MELLO-ROOS		N
0500	NWQD HAMPTON STATION	CITY CODE CH 3.124		N
0501	NLD EVERGREEN	1972 L&L ACT		N
0502	NLD 66TH STREET	1972 L&L ACT		N
0595	SACTO CITY LIGHTING & LANDSCAPING	L & L ACT 1972		Y
0600	DOWNTOWN SACTO - MGMT DIST. #95-04	CITY CODE 81		Y
0601	DEVELOPMENT FINANCING FEE-CFD 95-01	CITY CODE 81	122	N
0602	NLD STONEWOOD	L & L ACT 1972		Y
0603	NLD NEWPORT COVE	L & L ACT 1972		Y
0604	NLD ARLINGTON PARK #1	L & L ACT 1972		Y
0605	NLD ARLINGTON PARK CREEKSIDE #2	L & L ACT 1972		Y

0606	RICHARD BLVD AD	CITY CODE 81		N
0607	POCKET ROAD AD 93-01	L & L ACT 1972	112	N
0608	DEL PASO ROAD CFD 95-02	MELLO-ROOS	122	N
0629	VACANT BUILDING ADM. PENALTIES	CITY CODE 8.96.360		N
0631	OLD SACRAMENTO MAINTENANCE AREA	CITY CODE 81		N
0632	12TH STREET MAINTENANCE AREA	CITY CODE 81		N
0635	LAGUNA CREEK MAINTENANCE AREA	CITY CODE 81		N
0636	NLD LAGUNA VERDE	L & L ACT 1972		Y
0637	NLD LAGUNA PARKWAY	L & L ACT 1972		Y
0639	NORTHSIDE SUBDIVISION MAINT DIST	L & L ACT 1972		N
0640	NLD CHARDONNAY	L & L ACT 1972		Y
0641	NLD REGENCY PLACE	L & L ACT 1972		Y
0642	NLD COLONY BROOKFIELD	L & L ACT 1972		Y
0643	NLD WINDEMERE ESTATES	L & L ACT 1972		Y
0644	NLD CARRIAGE ESTATES	L & L ACT 1972		Y
0645	NLD KELTON	L & L ACT 1972		Y
0651	NLD LAGUNA VERDE #2	L & L ACT 1972		Y
0652	FLORIN DEPOT/OATES IND PARK A.D	1915 ACT	112	N
0656	CODE ENFORCEMENT SERVICE FEES	CITY CODE 8.96.360		N
0657	TENANT RELOCATION BENEFITS	CITY CODE 8.96.360		N
0659	SACRAMENTO LIBRARY SERVICES TAX	CITY ORD 2004-029		Y
0663	NLD VILLA PALAZZO	L & L ACT 1972		Y
0664	NLD ARLINGTON PARK CREEKSIDE #4	L & L ACT 1972		Y
0665	NLTD SWANSTON ESTATES	L & L ACT 1972		Y
0666	NLTD YOUNG HEIGHTS	L & L ACT 1972		Y
0667	NLD ARLINGTON PARK CREEKSIDE #3	L & L ACT 1972		Y
0668	NORTH NATOMAS DRAINAGE CFD	MELLO-ROOS	122	N
0670	N. NATOMAS BASINS 5 & 6 CFD	GC 53340	122	N
0671	N. NATOMAS LANDSCAPING CFD #3	GC 53340		Y
0672	N. NATOMAS BASINS 1, 2 & 4 CFD	GC 53340	122	N
0673	N. NATOMAS TMA CFD #9901	GC 53340		Y
0675	N. NATOMAS BASIN 8C CFD	GC 53340	122	N
0676	WILLOWCREEK LNDSCP CFD #9804	GC 53340		Y
0677	WILLOWCREEK MD	CITY CODE 3.124		N
0678	SACRAMENTO CITY SECUREMENT	CITY CODE 8.96.360		N
0679	CAPITOL STATION PBID #9903	S & H 36627		N
0680	NLD LAGUNA VEGA	L & L ACT 1972		Y
0681	NLTD COLONIAL HEIGHTS	L & L ACT 1972		Y
0682	STOCKTON BLVD PBID	S & H 36627		N
0683	NLD JACINTO VILLAGE #3	L & L ACT 1972		Y
0684	NLD DEL PASO NUEVO	L & L ACT 1972		Y
0685	GRANITE PARK CFD	GC 53340	122	N
0686	NN WESTLAKE CFD	GC 53340	122	N
0687	NEIGHBORHOOD PARK MAINT CFD 2002-02	GC 53340		Y
0688	NLD EAST LAND PARK VILLAGE	L & L ACT 1972		Y
0689	NLD LAGUNA VISTA	L & L ACT 1972		Y
0690	N.NATOMAS REGENCY PARK CFD 2001-03	GC 53340	122	N
0691	MIDTOWN STREET LIGHTING AD 2003-5	1913 ACT	112	N
0692	TAHOE PARK WEST LIGHTING AD 2003-06	1913 ACT	112	N
0693	NEIGHBORHOOD ALLEY MAINT CFD2003-04	GC 53340		Y
0694	POWER INN ROAD MD 2003-01	L & L ACT 1972		Y
0695	NWQD MEADOWVIEW ESTATES	CITY CODE 3.124		Y
0696	NWQD STEAMBOAT BEND	CITY CODE 3.124		Y
0697	NLD ELDER PLACE	L & L ACT 1972		Y
0698	OAK PARK PBID	S & H 36601		Y
0699	FRANKLIN BOULEVARD PBID	S & H 36601		Y

0736	RECLAMATION DISTRICT #800 M & O	WC 50902		N
0738	RECLAMATION DISTRICT #1000 M & O	WC 51895.5		N
0740	RECLAMATION DISTRICT #813 BENEFIT	WC 50902		Y
0742	MAINTENANCE AREA 9	WC 12878.40		Y
0781	AMERICAN RIVER FLOOD ZONE B	WC 12878.40		Y
0784	AMERICAN RIVER FLOOD ZONE C	WC 12878.40		Y
0791	AMERICAN RIVER FLOOD ZONE A	WC 12878.40		Y
0800	TAX CREDIT-AIRLINE-R & T 401.17	R & T 401.17		N
0801	R&T 0270-\$250 IN LIEU OF LATE EXEMP	R & T 0270		N
0802	INTEREST ERRONEOUSLY REFUNDED	R & T 4831(c)		N
0805	DEMAND FOR REIMB -ERRONEOUS REFUND	R & T 4831(c)		N
0810	SECURED TAX LEVY - BASE 1	R & T 4831(c)		N
0811	SECURED TAX LEVY - BASE 2	R & T 4831(c)		N
0812	SECURED 10% PENALTY	R & T 4831(c)		N
0813	SECURED - COST	R & T 4831(c)		N
0814	SECURED - REDEMPTION PENALTY	R & T 4831(c)		N
0815	SECURED - REDEMPTION STATE FEE	R & T 4831(c)		N
0816	SJ LIEN RESEARCH FEE			N
0817	INTEREST			N
0850	AMERICAN RIVER CANYON #2 L & L	L & L ACT 1972		Y
0851	AMERICAN RIVER CANYON NORTH-CFD 3	GC 53340		N
0852	BROADSTONE 3 LIGHTING & LANDSCAPING	L & L ACT 1972		Y
0853	BROADSTONE 3 MAINTENANCE CFD 12	GC 53340		N
0854	COBBLE RIDGE LIGHTING & LANDSCAPING	L & L ACT 1972		Y
0855	SIERRA ESTATES LANDSCAPING&LIGHTING	L & L ACT 1972		Y
0856	NATOMA VALLEY LANDSCAPE & LIGHTING	L & L ACT 1972		Y
0857	LA COLLINA DAL LAGO L & L	L & L ACT 1972		Y
0858	THE RESIDENCE@AMERICAN RIVER CANYON	L & L ACT 1972		Y
0859	FIELDSTONE MEADOWS L & L	L & L ACT 1972		Y

STATUTORY:

- 1982 Act = The Benefit Assessment Act of 1982 (Chapter 6.36 (commencing with section 54703)of the Government Code)
- L & L 1972 = The Landscape and Lighting Act of 1972 (Part 2 (commencing with section 22500) of Division 15 of the Streets and Highway Code)
- The Integrated Financing District Act (Chapter 1.5 (commencing with section 53175) of Division 2 of Title 5) of the Government Code)
- Mello-Roos = The Mello-Roos Community Facilities Act of 1982 (Chapter 2.5 (commencing with Section 53311) of Part 1 of Division 2 of Title 5) of Government Code)
- The Infrastructure Financing District Act (Chapter 2.8 (commencing with section 53395) of Division 2 of Title 5) of the Government Code)
- The Marks-Roos Local Bond Pooling Act of 1985 (Article 4 (commencing with Section 6584) of Chapter 5 of Division 7 of Title 1) of the Government Code)
- The Revenue Bond Act of 1941 (Chapter 6 (commencing with Section 54300) of Division 2 of Title 5) of the Government Code)
- Fire suppression assessments levied pursuant to Article 3.6 (commencing with section 50078) of Chapter 1 of Part 1 of Division 1 of Title 5) of the Government Code)

J CODE: 1st digit '- 1 for Bond

- 2nd digit '-1 for 1915 Bond
- '- 2 for Mello-Roos Bond if identified by district otherwise 1
- 3rd digit '- 1 for Auditor-Controller Division controlled foreclosable bond
- '- 2 for Tax Collection Division controlled foreclosable bond

PRORATION:

- N = 100% Unsecured
- Y = Prorate between Unsecured and Secured

COUNTY OF SACRAMENTO  
DEPARTMENT OF FINANCE  
AUDITOR-CONTROLLER DIVISION  
REQUEST FOR NEW DIRECT LEVY NUMBER

ONE FORM PER NEW LEVY

DL # <small>(for County - Department of Finance Use Only)</small>	DIRECT LEVY NAME <small>(Maximum 35 characters)</small>	BRIEF DESCRIPTION OF DIRECT LEVY DISTRICT	STATUTORY AUTHORITY <small>(1)</small>	FISCAL YEAR <small>of which the district is to be levied</small>	Proration (2)	Judiciary Forecloseable Status of District (3)	REQUIRED GENERAL LEDGER INFORMATION - <small>Applies to Sacramento County Levy Agencies</small>

TAXING AGENCY'S AUTHORIZED SIGNATURE \_\_\_\_\_

NAME \_\_\_\_\_

TITLE \_\_\_\_\_

**AGENCY (TAXING ENTITY) NAME** \_\_\_\_\_

CONTACT NAME \_\_\_\_\_

TELEPHONE \_\_\_\_\_

E-MAIL \_\_\_\_\_

MAILING ADDRESS \_\_\_\_\_

\_\_\_\_\_

PUBLIC CONTACT PHONE (for the Agency): \_\_\_\_\_

Date: \_\_\_\_\_

CONSULTANT \_\_\_\_\_

CONTACT NAME \_\_\_\_\_

TELEPHONE \_\_\_\_\_

E-MAIL \_\_\_\_\_

MAILING ADDRESS \_\_\_\_\_

\_\_\_\_\_

PUBLIC CONTACT PHONE: \_\_\_\_\_

- (1) - STATUTORY AUTHORITY under which the district is formed  
Example: Mello-Roos, 1915 Bond Act, etc.....
- (2) - PRORATION -- If the annual tax bill is cancelled, assessment can be prorated among owners.  
N = 100% Unsecured, Y = Prorate between Unsecured and Secured
- (3) - JUDICIARY FORCLOSABLE - Resolution stipulating that your district will pursue the removal of the delinquent levies from the delinquent secured tax bill as specified by the bond covenant.

<b>**Dept of Finance - Auditor-Controller Division Use**</b>			
<i>Date Received :</i>			
<i>2 Resolutions Attached:</i>		<b>Yes</b>	<b>No</b>
<i>(OK if 'NO')</i>			
<i>District Notified:</i>	<i>Date:</i>	<i>Time:</i>	
<i>Fund:</i>	<i>(Compass form 0031)</i>		
<i>Fund Center:</i>	<i>(Compass form 0004)</i>		
<i>Cost Center:</i>	<i>(Compass form 0020)</i>		
<i>Date Complete:</i>			
<i>Provided copy to TC:</i>	<i>AttB</i>	<i>Resolution</i>	<i>Date:</i>

COUNTY OF SACRAMENTO
DEPARTMENT OF FINANCE
AUDITOR-CONTROLLER DIVISION
SIGNATURE OF AGREEMENT FORM TO PLACE
DIRECT LEVIES ON THE 2009-2010 SECURED TAX ROLL

Table with 7 columns: Direct Levy Number, Direct Levy Name, Estimated Item Count, Estimated Total Amount, STATUTORY AUTHORITY (1), Judiciary Forecloseable Levy (YES/NO) (2), Proration (3). Includes a 'DISTRICT TOTAL' row at the bottom.

- (1) - STATUTORY AUTHORITY under which the district is formed. Example: Mello-Roos, 1915 Bond Act, etc.
(2) - JUDICIARY FORCLOSABLE - Resolution stipulating that your district will pursue the removal of the delinquent levies from delinquent secured tax bill as specified by the bond covenant.
(3) - PRORATION N = 100% Unsecured, Y = Prorate between Unsecured and Secured

DISTRICT APPROVAL:

I have read and understand the 2009-2010 direct levy instruction letter explaining the requirements and costs for placing the agency's direct levies on the County Annual Secured tax roll and agree to the terms stated therein for all direct levies submitted.

AGENCY NAME:
Department/Division:
Authorized Signature: Date:
Title: Mailing Address:
Agency's Direct Contact:
Telephone:
E-mail:

CONSULTANT NAME: Contact Person:
Consultant Address: Telephone: Email:

Public Contact Phone (to be printed on tax bill and for public direct contact):

\*\*\*Dept of Finance - Auditor-Controller Division Use\*\*\*
Update DT Screen: By: File To: Dist File DL File
New Levy: Yes No If yes, 2 Resolutions Attached: Yes No If no, Date/Time Notified District: Date forward Copy of Res to TC:

**COUNTY OF SACRAMENTO  
DEPARTMENT OF FINANCE  
AUDITOR-CONTROLLER DIVISION  
DIRECT LEVY DATA SUBMISSION  
SECURED TAX ROLL 2009-2010**

ONLY ONE DIRECT LEVY DISTRICT CAN BE SUBMITTED PER CARTRIDGE, DISKETTE, E-FILE, OR LISTING.

Direct Levy Number	Direct Levy Name	Item Count	Total Amount	STATUTORY AUTHORITY (1)	OUTPUT OPTIONS "P" PAPER COPY "E" ELECTRONIC DATA FILE "N" None	
					OUTPUT ANNUAL ROLL (2)	OUTPUT APPORTIONMENT PROCESS (3)

(1) - STATUTORY AUTHORITY under which the district is formed. Example: Mello-Roos, 1915 Bond Act, etc.

(2) - ANNUAL ROLL OUTPUT (from Annual Secured Billing) Paper = \$45 per each DL; Electronic per each DL:

- District's records up to 10,000 counts --- \$10.00
- District's records more than 10,001 counts and less than 65,000 counts --- \$25.00
- District's records more than 65,000 counts --- \$65.00

(3) - APPORTIONMENT PROCESS OUTPUT Paper = \$150 per each DL; Electronic per each DL:

- District's records up to 10,000 counts --- \$10.00
- District's records more than 10,001 counts and less than 65,000 counts --- \$25.00
- District's records more than 65,000 counts --- \$65.00

**DISTRICT APPROVAL:**

I have read and understand the 2009-2010 direct levy instruction letter explaining the requirements and costs for placing the agency's direct levies on the County Annual Secured tax roll and agree to the terms stated therein for all direct levies submitted.

AGENCY NAME: \_\_\_\_\_

Dept/Div: \_\_\_\_\_

Auth Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Agency's Direct Contact for the data file: \_\_\_\_\_

Telephone: \_\_\_\_\_

E-mail: \_\_\_\_\_

****Dept of Finance - Auditor-Controller Division Use****	
Date Received :	_____
Resolution on file: Yes No	Check Working Sheet _____
If no Resolution, District Contact date/time:	_____
DL DATABASE Yes No	R:\Workgrps\Tax\Dirlevy _____
GAFJ0710 Date:	L:\DirLevy _____
GAFJ0810 Date:	L:\DirLevy _____
GAFJ0910 Date:	_____

**COUNTY OF SACRAMENTO  
DEPARTMENT OF FINANCE  
AUDITOR-CONTROLLER DIVISION  
DIRECT LEVY ADJUSTMENTS  
(after district's original submission)  
FISCAL YEAR 2009-2010**

**Direct Levy #:** \_\_\_\_\_

**Direct Levy Name:** \_\_\_\_\_

PARCEL NUMBER XXX-XXXX-XXX-XXXX	ASSESSMENT OR PRINCIPAL AMOUNT	INTEREST	SERVICE CHARGE	TOTAL	DELETE (D) ADD (A) CORRECTION (C)
DATA FILE ATTACHED					

**RECAP:**

ORIGINAL COUNT	_____	ORIGINAL AMOUNT	\$ _____
ADD COUNT	_____	ADD AMOUNT	\$ _____
DELETE COUNT	_____	DELETE AMOUNT	\$ _____
CORRECTION COUNT	_____	CORRECTION AMOUNT	\$ _____
FINAL COUNT	_____	FINAL AMOUNT	\$ _____

**DISTRICT APPROVAL:**

**I have read and understand the 2009-2010 direct levy instruction letter explaining the requirements and costs for direct levies and agree to the terms stated therein for all direct levies submitted.**

**AGENCY NAME:** \_\_\_\_\_

Department/Division: \_\_\_\_\_

Authorized Signature \_\_\_\_\_

Date: \_\_\_\_\_

Title \_\_\_\_\_

Contact Person \_\_\_\_\_

Telephone \_\_\_\_\_

Mailing Address \_\_\_\_\_

**\*\*\*\*Department of Finance - Auditor-Controller Division Use\*\*\*\***

Received date: \_\_\_\_\_

**Data file attached:** \_\_\_\_\_

Processed date: \_\_\_\_\_

**COUNTY OF SACRAMENTO  
DEPARTMENT OF FINANCE  
AUDITOR-CONTROLLER DIVISION  
DIRECT LEVY CORRECTION - REMOVAL  
AFTER THE ANNUAL SECURED TAX ROLL PROCESS  
FISCAL YEAR 2009-2010**

**Direct Levy #:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Direct Levy Name:** \_\_\_\_\_

PARCEL NUMBER XXX-XXXX-XXX-XXXX	CURRENT LEVY AMOUNT	REVISED LEVY AMOUNT	INCREASE / <REDUCTION>

**I have read and understand the Direct Levy Instruction letter explaining the requirements and per levy cost for deletion or correction after the main roll billing process: \$25.00 administrative cost, plus the interest costs of delayed collection and any penalties lost by extending the due date.**

**AGENCY NAME:**

Authorized Signature: \_\_\_\_\_

Name: \_\_\_\_\_

Title \_\_\_\_\_

Telephone: \_\_\_\_\_

E-mail: \_\_\_\_\_

**Please submit this form via:**

**Fax:** 916-874-8748

**Mail:** Tax Accounting Bureau, 700 H Street, Room 4650, Sacramento, CA 95814

**Email:** [directlevy@saccounty.net](mailto:directlevy@saccounty.net)

<b>***DEPT OF FINANCE - AUDITOR CONTROLLER DIVISION USE***</b>	
Received Date: _____	
AC TC#: _____	
Invoice#: _____	Date: _____
Completion Date: _____	
Make copy to file with Invoice	

**I. CARTRIDGE SPECIFICATIONS AND FORMAT**

- A. Cartridge must be 9-channel, odd parity, 1,600 bytes per inch.
- B. Logical record length = 65 bytes.
- C. Blocksize = any multiple of 65; maximum bytes per blocksize is 31,980.
- D. Data format: EBCDIC (ASCII format is not acceptable).
- E. Tape must have standard IBM internal labels.
- F. Total levy amount of foreclosable assessment is the sum of principal amount, interest amount, and service charge.
- G. Total levy amount of other assessment types must be equal to levy amount.
- H. Total levy amount must be even cents (.02, .28, etc.).
- I. Levy amount and total levy amount must be greater than zero.
- J. Parcel numbers must be in sequential order.
- K. Each levy record must consist of the following fields:

<u>Columns</u>	<u>Length</u>	<u>Field Name</u>	<u>Format</u>
1-14	14	Parcel Number	Numeric, 14 digits
15-18	4	District Number	Numeric, 4 digits
19-29	11	Principal/Levy Amount	999999999V99
30-39	10	Interest Amount	99999999V99
40-48	9	Service Charge	9999999V99
49-59	11	Total Levy Amount	999999999V99
60-64	5	Assessment Number	
65	1	Update Code	Alphabet "A(1), C, D"

For first-time submission, the update code must be "A."

**IF ANY RECORD FOR THE DISTRICT IS IN ERROR, ALL TRANSACTIONS FOR THAT DISTRICT WILL BE REJECTED.**

*Substitute formats will not be processed.*

**II. ELECTRONIC DATA FILE SPECIFICATIONS AND FORMAT**

- A. The data shall consist of one district per data file or multiple data files. The maximum number of data records that can be processed by each data file is **150,000**.
- B. Naming convention for multiple diskette(s) files is **DxxxxVnn.Mmm**  
  - Where:** **xxxx** is the district number  
**nn** is the file number  
**mm** is the total number of files
  - Examples:** **D0102V01.M01**  
Is a file for direct levy district number 102, one file of one.  
**D0107V02.M03**  
Is a file for direct levy district number 107, file two of three.
- C. The file may be terminated by an “end of file” (CONTROL-Z “1A”).
- D. Records must be terminated by CARRIAGE RETURN/LINE FEED.
- E. Fields must be **fixed length** and **must not be separated by any special characters**.
- F. All fields except assessment number and update code are numeric. Numeric fields must consist of the characters “0” through “9” only (no spaces, periods, signs, currency symbols, or any other non-numeric characters). Numeric fields must be right-justified, zero filled. All fields are assumed positive.  
  - Example: \$125.00 in levy amount field is 00000012500; the decimal point is assumed.**
- G. Assessment number must be spaces or numeric.
- H. Update code must be alphabetical  
  - “A” for add
  - “C” for change
  - “D” for delete
- I. **Total levy amount of assessment must be equal to levy amount**
- J. The amount of interest and service charge must be zero.
- K. Total levy amount must be even cents (.02, .28, etc.).
- L. Levy amount and total levy amount must be greater than zero.
- M. Parcel numbers must be in sequential order.
- N. Each levy record must consist of the following fields:

<u>Field Name</u>	<u>Length</u>	<u>Starting Position</u>	<u>Format</u>
Parcel Number	14	1	Numeric, 14 digits
District Number	4	15	Numeric, 4 digits
Principal/Levy Amount	11	19	999999999V99
Interest	10	30	00000000V00
Service Charge	9	40	0000000V00
Total Levy Amount	11	49	999999999V99
Assessment Number	5	60	
Update Code	1	65	Alphabet “A(1), C, D”

**For first-time submission of data, the update code must be “A”.**

**IF ANY RECORD FOR THE DISTRICT IS IN ERROR, ALL TRANSACTIONS FOR THAT DISTRICT WILL BE REJECTED.**

### III. FLOPPY DISKETTE SPECIFICATIONS AND FORMAT

- A. Floppy diskettes must be formatted using DOS 2.01 or higher.
- B. Only 3½" floppy diskettes are acceptable.
- C. Only 3½" 1.44M – double-sided, high density is permitted
- D. The data shall consist of one district per diskette or multiple diskettes. The maximum number of data records that can be processed by diskettes is **150,000**.
- E. Naming convention for multiple diskette(s) files is **DxxxxVnn.Mmm**

**Where:**

**xxxx** is the district number

**nn** is the file number

**mm** is the total number of files

**Examples:**

**D0102V01.M01**

Is a file for direct levy district number 102, one file of one.

**D0107V02.M03**

Is a file for direct levy district number 107, file two of three.

- F. The file may be terminated by an “end of file” (CONTROL-Z “1A”).
- G. Records must be terminated by CARRIAGE RETURN/LINE FEED.
- H. Fields must be **fixed length** and **must not be separated by any special characters**.
- I. All fields except assessment number and update code are numeric. Numeric fields must consist of the characters “0” through “9” only (no spaces, periods, signs, currency symbols, or any other non-numeric characters). Numeric fields must be right-justified, zero filled. All fields are assumed positive.

**Example:**

**\$125.00 in levy amount field is 00000012500; the decimal point is assumed.**

- J. Assessment number must be spaces or numeric.
- K. Update code must be alphabetical
  - “A” for add
  - “C” for change
  - “D” for delete
- L. **Total levy amount of assessment must be equal to levy amount**
- M. The amount of interest and service charge must be zero.
- N. Total levy amount must be even cents (.02, .28, etc.).
- O. Levy amount and total levy amount must be greater than zero.
- P. Parcel numbers must be in sequential order.

**III. FLOPPY DISKETTE SPECIFICATIONS AND FORMAT (continued)**

Q. Each levy record must consist of the following fields:

<u>Field Name</u>	<u>Length</u>	<u>Starting Position</u>	<u>Format</u>
Parcel Number	14	1	Numeric, 14 digits
District Number	4	15	Numeric, 4 digits
Principal/Levy Amount	11	19	999999999V99
Interest	10	30	00000000V00
Service Charge	9	40	0000000V00
Total Levy Amount	11	49	999999999V99
Assessment Number	5	60	
Update Code	1	65	Alphabet "A(1), C, D"

**For first-time submission of data, the update code must be "A".**

**IF ANY RECORD FOR THE DISTRICT IS IN ERROR, ALL TRANSACTIONS FOR THAT DISTRICT WILL BE REJECTED.**

*Substitute formats will not be processed.*

**IV. LISTING SPECIFICATIONS AND FORMAT**

- A. The data must be typed and each page must consist of one district.
- B. All fields except assessment number and update code are numeric. Numeric fields must consist of the characters “0” through “9” only (no spaces, periods, signs, currency symbols, or any other non-numeric characters). Numeric fields must be right-justified, zero filled.

**Example:**

**\$125.00 in levy amount field is 00000012500; the decimal point is assumed.**

- C. Assessment number must be blank or numeric.
- D. Update code must be alphabetical
  - “A” for add
  - “C” for change
  - “D” for delete
- E. **Total levy amount of assessment must be equal to levy amount**
- F. The amount of interest and service charge must be zero.
- G. Total levy amount must be even cents (.02, .28, etc.).
- H. Levy amount and total levy amount must be greater than zero.
- I. Parcel numbers must be in sequential order.
- J. The format of printed levy data must be as follows:

Parcel Number	District Number	Principal	Interest	Service Charge	Total Levy	Assessment Number	Update
XXXXXXXXXXXXXX	XXXX	XXXXXXXXXXXXXX	000000000	000000000	XXXXXXXXXXXXXX	XXXXX	X

<u>Field Name</u>	<u>Length</u>	<u>Format</u>
Parcel Number	14	Numeric, 14 digits
District Number	4	Numeric, 4 digits
Principal/Levy Amount	11	999999999V99
Interest	10	00000000V00
Service Charge	9	0000000V00
Total Levy Amount	11	999999999V99
Assessment Number	5	
Update Code	1	Alphabet “A(1), C, D”

For first-time submission, the update code must be “A”.

**Example:**

Parcel Number	District Number	Principal	Interest	Service Charge	Total Levy	Assessment Number	Update
0730014000000	0101	20156812	000000000	0000	20156812	08900	A

**IF ANY RECORD FOR THE DISTRICT IS IN ERROR, ALL TRANSACTIONS FOR THAT DISTRICT WILL BE REJECTED.**

*Substitute formats will not be processed.*

**IV. MAGNETIC TAPE SPECIFICATIONS AND FORMAT**

- A. Tape must be 9-channel, odd parity, 1,600 bytes per inch.
- B. Logical record length = 65 bytes.
- C. Blocksize = any multiple of 65; maximum bytes per blocksize is 31,980.
- D. Data format: EBCDIC (ASCII format is not acceptable).
- E. Tape must have standard IBM internal labels (see Attachment E).
- F. Total levy amount of assessment must be equal to levy amount**
- G. The amount of interest and service charge must be zero.
- H. Total levy amount must be even cents (.02, .28, etc.).
- I. Levy amount and total levy amount must be greater than zero.
- J. Parcel numbers must be in sequential order.
- K. Each levy record must consist of the following fields:

<u>Columns</u>	<u>Length</u>	<u>Field Name</u>	<u>Format</u>
1-14	14	Parcel Number	Numeric, 14 digits
15-18	4	District Number	Numeric, 4 digits
19-29	11	Principal/Levy Amount	999999999V99
30-39	10	Interest	00000000V00
40-48	9	Service Charge	0000000V00
49-59	11	Total Levy Amount	999999999V99
60-64	5	Assessment Number	
65	1	Update Code	Alphabet "A(1), C, D"

**For first-time submission of data , the update code must be "A."**

**IF ANY RECORD FOR THE DISTRICT IS IN ERROR, ALL TRANSACTIONS FOR THAT DISTRICT WILL BE REJECTED.**

*Substitute formats will not be processed.*