



Direct Charges

Tax Year 2025

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Today's Topics

- Key Dates & Deadlines
- Required Forms & Files
- Certification of Direct Charge Levy
- Data File Specifications
- Common Errors
- Acquiring Parcel Records
- Billing Taxpayers Directly
- Direct Charge Correction or Removal
- Refunding Taxpayers
- Apportionments & Payouts
- Q & A

Key Dates

6/30/2025:

- Resolution
- Standard Form Tax Collection Services Contract
 - *Required - unless already on file

7/11/2025:

- Complete Direct Charge Package
 - *Prop 218 Compliance (Attachment #1)
 - *Consultant Authorization (Attachment #2)
 - *Transmittal Form (Attachment #3)
 - *Data File

8/15/2025:

- Direct Charge Certification

FINAL DEADLINE – AUGUST 10TH 5PM – ERROR FREE -NO EXCEPTIONS!

Resolution

- New resolution each year
- Approved annually by District/Agency governing board
- References all of the following:
 - Standard Form Tax Collection Services Contract
 - Tax Year
 - CA Code Section(s) authorizing the levy
 - TRAs
 - Flat Dollar Amount*
- Variable charges must be listed separately in the resolution or an attached exhibit

Resolutions will not be accepted if any of the above information is missing

*District/Agency is responsible for any allowable increases – annual CPI adjustments or other escalators are not managed by Auditor-Controller

Resolution Checklist

- Must reference the “Standard Form Tax Collection Services Contract” that was previously approved by your District/Agency and either the Nevada County Board of Supervisors or Auditor-Controller.
- Must list the California State Code Section(s) authorizing the Direct Charge levy to appear on the tax roll. Consult with your legal counsel to determine the appropriate code(s).
- List of all Tax Rate Area (TRA) that will be levied. The State Board of Equalization (BOE) establishes TRAs, reports of which are available on our website.
- Must reference Flat Dollar Amounts (divisible by 2) to be levied on the tax roll.
- Variable Direct Charges (divisible by 2) need to be listed in the body of the Resolution or added as an Exhibit, listing each assessment number, assessee name (optional), and total charge.

Resolution will not be accepted if any of the above information is missing.

Notified District/Agency of missing information on

Copies of Originals for Perm File

- Standard Form Tax Collection Services Contract
- Ballot Measure, Voter Pamphlet, or other authorizing document
- Engineer Report (optional)

Some Standard Form Tax Collection Services Contracts date back decades, and our office is confirming we have a complete record. If you cannot locate your agreement, please contact us so that we can execute a replacement.

Direct Charge Submission Package

- Prop 218 Compliance Certification (#1)
- Consultant Authorization-optional (#2)
- 2025/26 Direct Charge Transmittal (#3)
- 2025/26 Direct Charge Data File

Submit the complete package to propertytax.auditor@nevadacountyca.gov

PLEASE INCLUDE THE TAX CODE IN THE SUBJECT LINE

Proposition 218 or Compliance Certification & Hold Harmless (Attachment #1)

ATTACHMENT #1

PROPOSITION 218 OR COMPLIANCE CERTIFICATION AND HOLD HARMLESS STATEMENT 2025-2026

The Agency/District of certifies the following:

I have read and am familiar with the requirements of Article XIIC and XIID of the State Constitution as revised by Proposition 218, including the articles cited below, and believe that all of the taxes, assessments, levies and fees accompanying the 2025-2026 submission to the County-Auditor for inclusion on the Secured Property Tax roll are in compliance with the law.

Article XIII C. Sec. 2 (c) *“Any general tax imposed, extended, or increased, without voter approval, by any local government on or after January 1, 1995, and prior to the effective date of this article, shall continue to be imposed only if approved by a majority vote of the voters voting in an election on the issue of the imposition, which election shall be held within two years of the effective date of this article and in compliance with subdivision (b).”*

Article XIII D. Sec. 5 *“...this article shall become effective the day after the election unless otherwise provided. Beginning July 1, 1997, all existing, new, or increased assessments shall comply with this article.”*

Article XIII E. Sec. 6 (d) *“Beginning July 1, 1997, all fees or charges shall comply with this section.”*

Must be submitted annually

Prop 218

If the direct charges comply with Article XIII C. Sec 2 (c) you will check this is a Compliance Certification

Article XIII C. Sec. 2 (c) *“Any general tax imposed, extended, or increased, without voter approval, by any local government on or after January 1, 1995, and prior to the effective date of this article, shall continue to be imposed only if approved by a majority vote of the voters voting in an election on the issue of the imposition, which election shall be held within two years of the effective date of this article and in compliance with subdivision (b).”*

If the direct charges comply with Article XIII E. Sec. 6 (d) you will check A Proposition 218 Certification

Article XIII E. Sec. 6 (d) *“Beginning July 1, 1997, all fees or charges shall comply with this section.”*

The Agency/District agrees that it shall be solely liable and responsible, and will defend and hold harmless the County of Nevada, the Board of Supervisors, the Auditor-Controller, the Tax Collector, its officers and employees, from litigation over whether the requirements of Proposition 218 were met with respect to such levy (levies).

Consultant Authorization Optional (Attachment #2)

ATTACHMENT #2



GINA S. WILL, AUDITOR-CONTROLLER

Office of the Auditor-Controller
950 Maidu Avenue, Suite 230
P.O. Box 599002
Nevada City, CA 95959-7902
P: (530)265-1244 F: (530)265-9843
auditor.controller@nevadacountyca.gov

Direct Charge - Consultant Authorization

This form does NOT need to be submitted annually. Only submit a new form when there are changes to Authorized Activities, a new Consultant, or adding new Direct Charge codes.

Only one Consultant Authorization Form required per District/Consultant relationship

Direct Charge Code(s) (attach list if needed)

District Name:

Consultant Name/Firm:

Termination Date (check one):

None

All policies &
procedures
apply to
consultants

2025/26 Direct Charge Transmittal (Attachment #3)

ATTACHMENT #3

2025/26 DIRECT CHARGE TRANSMITTAL

District Name			
District Address			
Direct Charge Name			
Tax Code #	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Resolution No.	
Parcel Count		Total Amount	
Authorized Signature		Date	
Contact Person			
Contact Email Address			
Contact Telephone No.	()	Contact Fax No.	()
Telephone Number to Appear on Tax Bill	()		

2025/26 Certification of Direct Charge Levy (Attachment #3)

For Auditor's Use Only

Uploaded File

Uploaded By: _____

Notified Taxing Entity Date: ____/____/____

Parcel Count _____ Total Amount \$ _____

THIS SECTION TO BE COMPLETED AFTER SUCCESSFUL UPLOAD AND REVIEW OF TAX CODE DETAIL REPORT PROVIDED BY AUDITOR'S OFFICE

2025/26 CERTIFICATION OF DIRECT CHARGE LEVY

The Parcel Count & Total Amount noted above are accurate and complete for the 2025 Tax Year.

Authorized Name

Authorized Signature

Date

Due August 15th

Data File Specifications

- New file must be submitted each year
- Separate file for each Direct Charge
- .txt file without headers
- Fields must contain the following:
 - Field 1 – APN
 - Field 2 – Dollar Amount
 - Field 3 – Tax Code
 - Field 4 – Description (optional)

3 formatting options to choose from:

- Tab Delimited – Preferred format
 - Fields are separated by tabs
- Quote/Comma Delimited
 - Fields are enclosed by quotation marks & separated by commas
- Comma Delimited
 - Fields are separated by commas

Detailed examples provided in Direct Charge Instructions

Common Errors

- Dashes
- Spaces
- Dollar signs
- Duplicate parcels
- Odd dollar amounts
- Installments – must be one annual amount
- Invalid APNs – must be XXX-XXX-XXX-XXX

Acquiring Parcel Details

- Assessor's Office
 - Closed Roll – fixed values as of Jan 1st lien date
 - Excel file – includes all records
 - \$500
 - assessor@nevadacountyca.gov
- Parcel Quest
 - 3rd party vendor
 - Search engine software
 - Pricing determined by vendor

Segregated Tax Bills

- Uncommon scenario where bills have been split between ownership interests
- APNs ending in 510, 520, 530, etc.
- Direct Charges **MUST** be split proportionally between owners to avoid double assessment
- Ratios can vary, not necessarily 50/50
- Parcel details are available and we will work with affected Districts directly

Billing Taxpayers Directly

- Government Exempt Parcels
 - No tax bill to Federal, State, Local, or Unitary parcels
 - District/Agency must determine if subject to charge & bill directly
- Tax Bills \$20 or Less
 - Tax bills are not mailed when the total due is \$20 or less
 - Unpaid Direct Charges that total \$20 or less will be removed from the tax roll at roll over.

Corrections or Removals



GINA S. WILL, AUDITOR-CONTROLLER

Office of the Auditor-Controller
 950 Maidu Avenue, Suite 230
 P.O. Box 599002
 Nevada City, CA 95959-7902
 (530) 265-1244
 auditor.controller@nevadacountyca.gov

DIRECT CHARGE ROLL CORRECTION FORM

Date: _____ Phone: _____
 District/Agency: _____ Contact Person: _____

Reason for roll correction request:

Assessment #	Tax Code	Fiscal Year	Current Amt	New Amt

 Initial A \$25 fee applies to each correction and will be deducted from the District/Agency fund via journal

 Initial The District/Agency is responsible for any refunds due to the Property Owner as a result of this roll correction

Authorized Signature: _____ Date: _____

- \$25 fee per change, deducted via journal
- District/Agency is responsible for any refunds
- Submit request to propertytax.auditor@nevadacountyca.gov

Refunding Taxpayers



The District/Agency is responsible for processing refunds on paid installments

Apportionments & Payouts

Apportionments

Teeter

December	55%
April	40%
June	5% + adj

Non-Teeter

Apportioned as collected

Payouts*

Outside County Treasury

January 10th
May 10th
July 31st

*Estimated payout dates

Key Reminders

- Deadlines
 - June 30th – Resolution only
 - July 11th – complete submittal package
- Final Deadline – **ERROR FREE - NO EXCEPTIONS**
 - August 10th 5PM
- Copies of Original Documents for Perm File
- Submit Complete Package to propertytax.auditor@nevadacountyca.gov
- Certification of Direct Charge Levy
 - Due August 15th
- District/Agency responsible for refunds to taxpayers
- Contact us for available office hours

Q & A

- What additional support could we provide?
- Any other questions for us?

Thank you for attending!

Shawna Cresswell: (530) 265-1564

Tyler Davis: (530) 265-1267

Michael Graham: (530) 265-1566

Email: propertytax.auditor@nevadacountyca.gov

Website: <https://nevadacountyca.gov/210/Property-Tax>