



Date: 4/1/2025
To: Taxing Agencies
From: Property Tax Division
RE: 2025/26 Direct Charge Instructions & Checklist

***** AUGUST 10TH – STATUTORY DEADLINE *****

This letter outlines the deadlines and requirements for placing Direct Charges on the 2025/26 Nevada County Annual Secured Tax Roll. The Property Tax Division is available to assist via phone or email and will host a live training session via Teams on **05/07/24 at 10:00 am**, including a Q&A session immediately following the training.

Additional requirements apply for Agencies placing Direct Charges for the first time. Please contact our office for more information.

Agencies are responsible for contacting the property tax unit to update contact information, even if updates have been provided to other county departments.

Deadlines

6/30/2025 Agency Resolution permitting Direct Charges on the 2025/26 tax roll

Please submit the following items as a complete package to propertytax.auditor@nevadacountyca.gov and reference the tax code in the subject line:

7/11/2025 Prop 218 Compliance Certification (Attachment #1)
7/11/2025 Consultant Authorization-if applicable (Attachment #2)
7/11/2025 2025/26 Direct Charge Transmittal (Attachment #3)
7/11/2025 Direct Charge data file(s)
8/10/2025 **FINAL STATUTORY DEADLINE (per Government Code Section 26911)**
Direct Charge Data Files must be free of errors – NO changes beyond this date
8/15/2025 Direct Charge Certification is required, or charges will not be placed on the tax roll

Required Items

• **District/Agency Resolution**

An **annual** resolution, approved by the Agency governing board, and authorizing the Auditor-Controller to place Direct Charges on the Secured Tax Roll. The following information must be included in all annual resolutions:

- Must reference the “Standard Form Tax Collection Services Contract” that was previously approved by your Agency and either the Nevada County Board of Supervisors or Auditor-Controller

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- 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).
- Must list 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) must 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.

- **Consultant Authorization form (if applicable)**

The decision to use a third-party administrator is at the sole discretion of the Agency. All policies and procedures also apply to consultants. Please complete the Consultant Authorization form to indicate the activities you authorize the consultant to provide, as well as a termination date, if applicable. We will keep this form on file until the termination date provided or at which time your district notifies us otherwise in writing. This form does NOT need to be submitted annually, only when changes occur.

- **Perm File Documents – IF NOT ON FILE WITH AUDITOR-CONTROLLER**

- Please provide a copy of your original Standard Form Tax Collection Services Contract, ballot measure or voter pamphlet, and engineer report (optional)
- Contact our office if you are unable to locate a copy of your original contract

- **Direct Charge Transmittal form**

- A **new** form must be submitted annually
- Each Direct Charge code must have a separate transmittal form

- **Direct Charge Data File(s)**

- A **new** data file is required each year
- A **separate** data file is required for each Direct Charge
- Data file(s) **MUST** be submitted as a **.txt file without headers** in one of the following formats:

1. Tab Delimited – (Preferred) – Fields are separated by tabs:

APN	Amt	Tax code	Desc
012010012000	(tab)114.00	(tab)61500	(tab)FireDistrB

2. Quote/Comma Delimited – Fields are enclosed by quotation marks and separated by commas:

APN	Amt	Tax code	Desc
“012010012000”	,”114.00”	,”61500”	,”FireDistrB”

3. Comma Delimited – Fields are separated by commas:

APN	Amt	Tax code	Desc
012010012000	,114.00	,61500	,FireDistrB

Fields must contain the following:

Field 1 – APN 12-digit parcel number, no dashes

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Field 2 – Amount	Dollars & Cents, divisible by 2
Field 3 – Tax Code	5-digits, assigned by the Auditor-Controller
Field 4 – Desc	10-digits max, optional field for District/Agency ID

Important reminders for a successful data file upload:

- No dashes, spaces, or dollar signs
- No duplicate parcels
- No odd amounts (even amounts only, divisible by 2)
- One annual amount (no installments)

Data files that do not follow these guidelines will be returned immediately for correction.

Data File Upload Errors

We will immediately notify the Agency of any errors identified during the upload process. Any new data file(s) submitted must include all parcels to be levied, not just the corrected parcel(s). **The Agency will have until August 10th to submit final data file(s).**

Certification of Direct Charge Levy

Once the data file has been successfully imported, a Direct Charge Tax Code Detail report, including parcels and charge amounts, will be provided to the Agency. **Please review this report carefully before completing and returning the Certification of Direct Charge Levy form by August 15th.**

Direct Charges that have not been certified by the August 15th deadline will not be placed on the tax roll.

Administrative Costs

Each Direct Charge is assessed at a flat rate of \$200.00, plus a per parcel fee of \$.50 for teetered or \$1.00 for non-teetered Direct Charges. Per Government Code Section 50077(b) and Resolution 15-278, Direct Charge Administration fees will be deducted before remittal of the balance. These fees are deducted in December via journal to the Agency fund.

Government Exempt Parcels

Federal, State, Local, and Unitary parcels do not receive a property tax bill from Nevada County. Districts/Agencies are responsible for determining if these parcels are subject to Direct Charges and billing directly.

Tax Bills \$20 or Less

Under the provisions of Revenue and Taxation Code Section 2611.4, the county may refrain from collecting any tax, assessment, penalty, or cost that is twenty dollars (\$20) or less.

Direct Charge Roll Corrections

A District/Agency may request the removal of unpaid Direct Charge by completing the Direct Charge Roll Correction form. A fee of \$25 per parcel on each tax code correction applies, which will be deducted from the District/Agency fund via journal.

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Direct Charge Refunds

The District/Agency is solely responsible for processing refunds to taxpayers on paid installments.

Collections and Apportionments

All Direct Charges will be apportioned to the District/Agency fund in the County's General Ledger as follows:

<u>Teeter Apportionment</u>		<u>Non-Teeter Apportionment</u>
December	55% of levy	Apportioned as collected
April	40% of levy	
June	5% of levy (plus adjustments)	

Cash disbursements to Districts/Agencies that operate outside the County Treasury will be made to the payment method on record, on or about January 10th, May 10th, and by the end of July.

Please contact the Property Tax Division for additional information or support:

propertytax.auditor@nevadacountyca.gov

Shawna Cresswell (530) 265-1564

Tyler Davis (530) 265-1267

You may also visit the Direct Charges Resources section on our website for additional resources:

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