

Local Agency Formation Commission of Yuba County Application Instructions

Requirements for the processing and approval of applications to LAFCO are established by the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 and the California Environmental Quality Act (CEQA). Additional procedures and standards are set forth in Yuba LAFCO's Policies & Procedures and CEQA Guidelines.

Applicants should be aware that the information LAFCO will require in an application varies depending upon the type of action requested. Staff recommends that project proponents request a pre-application conference prior to completing and submitting a formal application to assure clear understanding of the LAFCO approval process.

I. Application Contents

Applicants must provide LAFCO fifteen copies of the completed formal application, 15 copies of all environmental documents, and 15 copies of all supporting documents except the title report and initial map/boundary description submittals. All questions shall be answered in detail. The application must include the following:

A. A **legislative resolution** or a **petition**. The LAFCO process may be initiated by an affected agency (Application by Resolution) or by property owners or registered voters (Application by Petition).

1. *Application by Resolution* - a certified copy of an adopted Resolution of application by the legislative body of any affected agency. A sample Resolution of application is included in these instructions as Attachment 1. (note: content requirements may vary depending upon the principal act used).
2. *Application by Petition* - a petition by property owners or registered voters that meets the requirements set forth in Section 56650-56653 of the Government Code. A sample petition is included in these instructions as Attachment 2.

B. Completed Environmental Compliance Section.

1. LAFCO generally *requires* the applicant agency to act as Lead Agency for CEQA purposes. In this case, applicants should submit copies of the Lead Agency Notice of Exemption or Notice of Determination, Initial Study, and all related reports including the Negative Declaration and/or Environmental Impact Report.
2. If applicants want LAFCO to act as Lead Agency, a supplemental letter must be written to LAFCO. This letter is for requesting LAFCO to Act as Lead Agency for the purposes of CEQA. If another agency is the lead agency then no letter is required.

C. LAFCO's definition of "Prime Agricultural Land" is contained in Government Code Section 56064. An analysis of the Agricultural Production history (in light of Section 56064) shall be required. This analysis shall cover the previous 5 years on lands subject to the proposed change of organization and shall be required.

D. Any additional information as requested by LAFCO staff.

II. Processing Fees

Applicants are also responsible for payment of applicable State Board of Equalization (S.B.O.E.) fees, as listed in the S.B.O.E. fee schedule (included in this application packet). LAFCO will collect the S.B.O.E. fee after Commission approval of a change of organization yet prior to the recordation of a Certificate of Completion. Applicants are also required to pay a fee deposit payable to the Yuba County Department of Public Works for County Surveyor map and boundary description review. The County Surveyor will require this fee prior to checking the legal description and map. The County Surveyor will bill out at a rate established by the Yuba County Board of Supervisors.

III. Attachment List

Included in the application form is an Attachment List. Please list all supplemental documents and attachments and the corresponding questions on this form, and attach it to the completed application.

IV. Maps

- A. Applications must be accompanied by a map of the subject territory.
- B. Initially, ten blueprint copies of the project map (18 x 26 minimum) and two 8 ½ x 11 reductions are required. Following initial review, the maps needed for final processing will be:
 - 1. Three reproducible copies
 - 2. Three blueprint copies
 - 3. Two 8 1/2 by 11 reductions
- C. To satisfy requirements of the State Board of Equalization and LAFCO, maps must:
 - 1. Be drawn to engineering scale.
 - 2. Show the exterior lines of subject property.
 - 3. Show the net and the gross acreage.
 - 4. Show all streets, highways, railroads, streams, drainage canals, or other important physical features.
 - 5. Show site dimensions, north arrow, and visual scale.
 - 6. Show the point of beginning of the legal description.
 - 7. Show all Assessor's Parcel Numbers.
 - 8. Show all Tax Area Codes.
 - 9. Display a small location or vicinity map.
 - 10. Be professionally drawn or copied. Rough sketches cannot be accepted.
 - 11. Be signed by the licensed Land Surveyor (See Attachment #6a LAFCO Mapping Requirements and #6b Sample Map).
 - 12. Meet the requirements of the State Board of Equalization.

V. Boundary Description

The description must be a metes and bounds description prepared by a Licensed Land Surveyor or engineer authorized to prepare the meets and bounds description. It must be sufficient within itself, without requiring reference to any other document, recorded or not.

VI. Public Notice List

- 1. LAFCO will supply, at applicant's expense, a public notice list and two sets of mailing labels including all the parcels within the subject territory and of all parcels within 300 feet of the exterior boundary of the subject territory, and the names and addresses of the owners thereof, as

shown on the most recent assessment roll being prepared by the county at the time the Resolution/Petition of Application is adopted.

2. LAFCO shall obtain, at applicant's expense, two sets of mailing labels for all Registered Voters within the subject territory and one set of mailing labels containing all registered voters not residing within the territory, but within 300 feet of the exterior boundary of the subject territory.

3. These requirements may be waived if the requirements of Government Code Section 56663 are met or the proposal involves notification of more than 1000 property owners and (or) registered voters.

VII. Preliminary Title Report (optional)

If a proposal has 100% landowner consent, the LAFCO hearing and the hearing to receive protest may be waived. To utilize this expedited process, please supply staff with a title report so that ownership of the subject territory may be verified.

VIII. Property Tax Exchange Negotiations

Before processing an application for a change of organization, LAFCO must have documentation that the property tax sharing agreement required by law has been established.

A. Public agencies filing applications accompanied by Resolutions of Application may include language in their initiating resolutions indicating that an existing master tax exchange formula applies (if operative and applicable). Another option is to provide LAFCO with a subsequent resolution documenting the agency's acceptance of the existing formula.

B. Applicants using the petition process may wish to request that all affected agencies begin the tax negotiation process in principle, and submit documentation to LAFCO when negotiations are complete.

IX. Filing of applications

Within 30 days after the application is filed, staff will notify the applicant as to the need for additional information or will certify the application's completeness by issuing a Certificate of Filing. The required staff review will then begin.

X. General Information and Background:

A. History and Authority

Local Agency Formation Commissions (LAFCOs) were established in 1963 to oversee the boundary changes of local governmental agencies within each county. LAFCO operates under the authority of Title 5, Division 3, Part 2, of the California Government Code (Section 56000 *et seq.*), also known as the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000. LAFCO has authority over city incorporations and disincorporations; special district formations and dissolutions; annexations; detachments; and consolidations. LAFCO also adopts a Sphere of Influence for each local agency and conducts Municipal Service Reviews.

B. Commission Organization

Each LAFCO is composed of elected officials from the county, local cities, and a member of the general public. Many LAFCOs include independent special district representation. Included in

the application packet is a list of the current Yuba County LAFCO Members and Staff (Attachment 3).

C. California Environmental Quality Act

LAFCOs are subject to the California Environmental Quality Act, as are most public agencies. This statute requires that each project is subjected to environmental review and that the public is afforded opportunity to participate in the decision-making process.

Attachments:

1. Resolution of Application template
2. Application by Petition template
3. LAFCO Commissioner and Staff List
4. Agreement to Pay and Indemnification form
5. LAFCO Fee Schedule
6. State Board of Equalization (SBOE) Fee Schedule
7. SBOE Sample Map and Description

BEFORE THE BOARD OF DIRECTORS
OF THE
_____ DISTRICT*

RESOLUTION 2009 - _____

Resolution of the Board of directors of the _____ District requesting the Local Agency Formation Commission of Yuba County to take proceedings for the annexation for the _____.

Resolved by the Board of Directors of the _____ District that:

WHEREAS, the _____ District desires to initiate proceedings pursuant to the Cortese-Knox Local Government Reorganization Act of 2000, commencing with Section 56000 of the California Government Code, for the annexation (*and Sphere of Influence Amendment*); and

WHEREAS, at the time and in the manner provided by law, the General Manager gave notice of the date, time, and place of a public hearing by the District Board of Directors to initiate these proceedings; and

WHEREAS, a notice of intent to adopt this resolution of application has not been (*or has been*) given to each interested and subject agency; and

WHEREAS, there are no affected cities or districts within the meaning of Subdivision (2) of Section 56700 of the Government Code; and

WHEREAS, the territory proposed to be annexed is inhabited (*uninhabited*) and a map and description of the boundaries of the property are set forth in Exhibits A and B attached hereto and by this reference incorporated herein; and

WHEREAS, this proposal is consistent with the sphere of influence of the _____ District; and

WHEREAS, it is desired to provide that the proposed annexation be subject to the following terms and conditions:

1. All costs incurred to complete the annexation including but not limited to YubaLAFCo and the State Board of Equalization will be born by the property owner(s) and (or) district.
2. All impact mitigation fees will be applied to any construction on this property after the completion of the annexation.
3. (*Other terms and conditions the district may wish for LAFCO to consider*); and

WHEREAS, the reasons for the proposed annexation are as follows;

1. The annexation of _____ will allow the _____ District to provide enhanced _____ services to an inhabited area that has no other means of acquiring such services.

WHEREAS, the Board of the _____ District has made an environmental

October 8, 2009

*Contents of this resolution may vary depending upon the district principal act and other specific requirements

Attachment #1 Sample Resolution

determination for this project and finds that _____; and

WHEREAS, this Board certifies that pursuant to Section 99(b) of the Tax and Revenue Code:

1. The _____ District is in consensus with the tax formula as expressed by the Yuba County Board of Supervisors Resolution _____ (*only if applicable*); and

WHEREAS, this Board certifies that, pursuant to Section 56663 of the Government Code:

Because the property in question is currently inhabited and all of the property owners have consented in writing, the Board of the _____ District wishes to waive the notice and hearing and (or) election; and

WHEREAS, in accordance with Government Code Section 56653, the Board hereby adopts a Plan for Services for this proposed annexation/detachment and minor Sphere of Influence amendment attached hereto as Exhibit "C"; and

Now, therefore, this Resolution of Application hereby adopted and approved by the Board of Directors of the _____ District and the Local Agency Formation Commission of Yuba County is hereby requested to take proceedings for the property owned by _____ as shown in Exhibit A according to the terms and conditions stated above and in the manner provided by the Cortese-Knox Local Government Reorganization Act of 2000.

PASSED AND ADOPTED by the Board of Directors as a Resolution of the _____ District at a regular Board Meeting held on the ____ day of _____, 20 ____ by the following vote:

AYES: _____
(name)

(name)

(name)

(name)

(name)

NOES: _____

ABSENT: _____

ABSTAIN: _____

ATTESTED: _____
(name & title)

DATED: _____

PETITION OF APPLICATION

To: Local Agency Formation Commission
County of Yuba

The undersigned hereby apply for the initiation of proceedings before the Yuba County Local Agency Formation Commission pursuant to Part 3, Division 3, Title 5 of the California Government Code (commencing with Section 56000, Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000)

Petition is made for a proposal to:

- | | |
|---|----------------------------------|
| Annex to existing city | Incorporate a new city |
| Annex to a district | Dissolution or Disincorporation |
| Detach from an existing city | Consolidation of districts |
| Create a new district or
county service area | Detach from an existing district |
| | Other |

OR

The undersigned do hereby request and petition that proceedings be taken for the _____ of/to said District(s) and territory hereinafter described pursuant to the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000, commencing with Section 56000 et seq. of the Government Code.

Petition (attached)

Resolution (attached)

Please complete the following: Failure to answer the questions and required attachments could delay the processing of your application.

1. The name(s) of the affected cities, counties and/or districts and action proposed to be initiated are as follows:
2. The reasons and justification for this proposal::
3. If proposal is for annexation or detachment, state whether the area is inhabited (12 or more registered voters) or uninhabited. Also describe the exterior boundaries. Include a map and boundary description meeting the State Board of Equalization requirements of such territory.
4. Is this proposal consistent with the sphere of influence of the affected city and/or district(s)?

Attachment #2
LAFCO Petition Template

5. The proposed _____ should be subject to the following terms and conditions:
6. Fifteen (15) copies of each map and legal description of the specific boundaries of the territory involved in this proposal are attached and made a part hereof, together with all other required forms.
7. Copies of the Executive Officer's Report, mailed notice of any hearing upon this proposal, and other communication regarding this proposal should be directed to:

Name _____ Phone No. _____ Email _____

Address _____

Name _____ Phone No. _____ Email _____

Address _____

Name _____ Phone No. _____ Email _____

Address _____

Respectfully Submitted,

Signature of Chief Petitioner

Printed Name of Chief Petitioner: _____

Documents Required* (15 copies of each):

- Completed Application
- Petition
- Resolution (as applicable)
- Landowner's Consent
- Justification of the Proposal
- Boundary Description
- Entire Boundary Map
- Environmental Documentation
- Agreement to Pay Form

2009 YUBA LAFCO

Commissioners:

Enita Elphick, City Member (Chairman)

Mary Jane Griego, County Member (Vice-Chairman)

Brent Hastey, Public Member

Ben Wirtschafter, City Member

Roger Abe, County Member

LAFCO Alternates:

Michael Selvidge, City Alternate

Roger Shelton, Public Alternate

Hal Stocker, County Alternate

STAFF:

John Benoit, Executive Officer

Paige Hensley, Clerk-Analyst

Michael Colantouno , Counsel

Scott Browne, Alternate Counsel

Agreement to Pay for Time and Materials and Indemnification Form

Charges and Deposits

LAFCo charges are based upon actual staff time and other expenses attributable to processing applications, reviewing project proposals and researching matters as requested. Such charges may be incurred prior to or without the filing of an application with LAFCo if "extensive staff assistance is required prior to receipt of an application". Individuals and agencies who request services, research, or review must provide a deposit toward project expenses, as listed on the attached current fee schedule, along with a signed copy of this agreement. All deposits are subject to increase, should the Executive Officer determine that the magnitude of the project justifies the increase. The amount of staff time necessary to process any individual application cannot be easily predicted in advance. Therefore, applicants should be aware that LAFCo charges may exceed the applicable deposit. (Unexpended deposits will be refunded.)

Staff Assignments

The Executive Officer shall assign LAFCo staff members to projects as appropriate. Should the scope of a project require that outside consulting or other needed services be obtained, applicants will be responsible for the entire cost of recruitment, source selection, and payment for such outside services. Applicants are responsible for paying actual costs for any services obtained through contract, even if such costs exceed the charge-out rate of a regular staff member providing similar services.

Billing Procedure

LAFCo invoices will detail tasks, hours, staff charge-out rates, staff members responsible for work, and/or costs of contracted services. Invoices will also reflect the remaining balance of the initial deposit. Should the deposit be depleted, all staff work will cease until the deposit on file has been replenished. Projects with delinquent balances will not be scheduled for hearing, and the Commission will consider applicants to have waived any and all statutory deadlines.

This form must be signed by the person responsible for payment and must be filed with LAFCo along with the applicable deposit when an application is filed or a request for staff services is submitted.

Questions regarding specific billing procedures should be directed to the LAFCo Executive Officer at (530) 749-5467.

Agreement

I certify that I have reviewed the above information, the attached LAFCo fee schedule, and the attached State Board of Equalization fee schedule. I agree, as project applicant or authorized representative, to pay LAFCo of Yuba County for all staff services, materials, and other charges attributable to my application or request for services. I understand that services may be required before LAFCo receives a formal application if extensive staff assistance is required prior to receipt of an application, and I agree to pay for such services whenever incurred and regardless of whether a formal application is submitted to LAFCo. I also understand and agree that LAFCo's charges are payable regardless of whether the application is withdrawn, denied, or otherwise terminated prior to completion.

I understand that if the cost of services exceeds the deposit on file, staff work on my project will cease, and my project will not be scheduled for hearing until additional funds are provided. I agree to remit the applicable State Board of Equalization filing fee when required. I agree to pay all charges within 30 days of receipt of invoice or in any case prior to the filing of the Certificate of Completion for the project.

Indemnity

Applicant agrees to indemnify, save harmless, defend, and reimburse LAFCo for all reasonable expenses and attorney fees in connection with the defense of LAFCo and for any damages, penalties, fines or other costs imposed upon or incurred by LAFCo should LAFCo be named as a party in any litigation or administrative proceeding in connection with his/her/its application. Applicant agrees that LAFCo shall have the right to appoint its own counsel to defend it and conduct its own defense in the manner it deems in its best interest, and that LAFCo's taking such actions shall not limit Applicant's obligations to indemnify and reimburse defense costs or relieve Applicant of such obligations.

Applicant may request modification of the terms of this agreement in writing, with supporting reasons. Such modification can be approved only by the full Commission.

Date	Signature of Property Owner/Applicant or Authorized Representative	Printed Name	Title

[Yuba County Homepage](#)

Yuba County LAFCO (Local Agency Formation Commission)

[LAFCO Homepage](#) | [Agendas/Minutes](#) | [Fee Schedule](#) | [LAFCO Overview](#) | [Public Notices](#)

John Benoit - Executive Officer

825 9th Street, Suite B
Marysville, CA 95901

Phone - (530) 749-5467
Fax - (530) 740-4836

Adopted April 14, 2004

YUBA LOCAL AGENCY FORMATION COMMISSION (LAFCO) SCHEDULE OF FEES AND DEPOSITS

1. Initial Deposits for Yuba LAFCO Actions:

<u>APPLICATION/SERVICE</u>	<u>INITIAL DEPOSIT TOWARDS PROJECT COST</u>
Pre-Application Review	\$ 400 Initial Deposit toward Project Cost
Annexation to City without Sphere of Influence Amendment	\$4,000 Initial Deposit toward Project Cost
Annexation to City with Sphere of Influence Amendment	\$4,500 Initial Deposit toward Project Cost
Annexation to District without Sphere of Influence Amendment	\$2,000 Initial Deposit toward Project Cost
Annexation to District with Sphere of Influence Amendment	\$2,500 Initial Deposit toward Project Cost
Detachment from District without Sphere of Influence Amendment	\$2,000 Initial Deposit toward Project Cost
Detachment from District with Sphere of Influence Amendment	\$2,500 Initial Deposit toward Project Cost
Detachment from City without Sphere of Influence Amendment	\$4,000 Initial Deposit toward Project Cost
Detachment from City with Sphere of Influence Amendment	\$4,500 Initial Deposit toward Project Cost
District or County Service Area Formation	\$3,000 Initial Deposit toward Project Cost
Establishment of Sphere of Influence	\$1,000 Initial Deposit toward Project Cost
District or County Service Area Reorganization without Sphere of Influence Amendment	\$3,000 per District Initial Deposit toward Project Cost.
District or County Service Area Reorganization with Sphere of Influence Amendment	\$3,500 per District Initial Deposit toward Project Cost.
Incorporation of City	\$5,000 Initial Deposit toward Project Cost
Consolidation or Merger of Districts or County Service Areas	\$2,000 Initial Deposit toward Project Cost
Dissolution of District, County Service Area, or City	\$2,000 Initial Deposit toward Project Cost
Out of Agency Service Contract Review	\$ 700 Initial Deposit toward Project Cost
District or City Initiated Sphere of Influence Amendment	\$1,000 Initial Deposit toward Project Cost

Reconsideration Request	½ of Original Initial Deposit toward Project Cost
Other LAFCO Actions	\$ 700 Initial Deposit toward Project Cost

Note: All deposit amounts are subject to increase if the Executive Officer determines that the magnitude of the project justifies the increase.

- A) All deposits are initial payments toward the total cost of processing (“project cost”). Project cost is defined as staff time plus materials. Staff charge-out rates are listed below, and include personnel costs plus a percentage of Yuba LAFCO’s administrative overhead costs. Materials include, but are not limited to, charges for advertisement of hearings, petition reviews, contract staff and consultants as needed, as well as fees charged for project reviews by affected agencies.
- B) Applicants are also responsible for payment of appropriate fees including, but not limited to: County Surveyor fees; State Board of Equalization fees; Initial Study, Negative Declaration, and EIR preparation fees; Fish and Game fees; and County Recording Fees. Processing fees for the State Board of Equalization are required to be **made payable to Yuba LAFCO** at the time of application. A schedule of State Board of Equalization Fees is included in the LAFCO application packet.
- C) Staff time will be monitored against the deposit on file with Yuba LAFCO; if the cost of processing an application begins to exceed the deposited amount, additional deposits will be required. Any hearing on the application may be continued pending receipt of the additional deposit.
- D) If extensive staff assistance is required prior to receipt of an application, a pre-application review initial deposit will be required at the time such work is requested.
- E) All deposits must be paid at the time of application and no application shall be deemed filed until required deposits are received. Unless Yuba LAFCO finds payment of fees would be detrimental to the public interest, the Commission will not adjust or waive deposits and/or fees.
- F) All final bills must be paid by the applicant prior to filing of the Certificate of Completion or during other times during the LAFCO process as deemed appropriate by the Executive Officer.
- G) Charges for Reconsideration of a determination by Yuba LAFCO are the responsibility of the requesting party.
- H) Deposits on file with Yuba LAFCO which exceed the cost of processing the application by \$25 or more will be refunded after LAFCO completes its final filings.

2. LAFCO Staff Charge-Out Rates:

Executive Officer and LAFCO Clerk	\$ 90.00/hour
LAFCO Counsel	\$103.50/hour

3. Miscellaneous Costs:

- A) Special Meetings \$700 Deposit toward Total Cost
The total cost includes Commissioner per diem, mileage, and staff administrative time.
- B) Staff Research and Studies Project Cost
Charges for staff time begin after the first half-hour.

D) Copies of Staff Reports & other documents25 cents/page

Send mail to jbenoit@co.yuba.ca.us with questions or comments about this website.
Copyright © 2004-2005 Yuba County LAFCO
Last modified: January 30, 2007

STATE BOARD OF EQUALIZATION

CHANGE OF JURISDICTIONAL BOUNDARY

REQUIREMENTS FOR STATEMENTS, GEOGRAPHIC DESCRIPTIONS, MAPS AND
FEES
SECTIONS 54900 THROUGH 54903, GOVERNMENT CODE
AUGUST 1, 2005

GENERAL REQUIREMENTS

The Tax-Rate Area System is administered by the State Board of Equalization (Board) and used by counties for the proper allocation of property tax revenues between counties, cities, and special tax districts. The requirements and fees described herein apply to all statements filed pursuant to sections 54900 through 54903 of the Government Code.¹ This document is provided as a guideline for the proper submission of geographic descriptions, maps and fees. Copies of this document, the *Statement of Boundary Change* (Form BOE-400-TA), sample map, sample geographic description, and other information are available on the Board's website at www.boe.ca.gov and can be accessed by selecting Property Taxes, Tax Area Services Section.

In regard to a jurisdictional boundary change filing, please note the following:

1. The final date to file with the Board for a change of jurisdictional boundary for all special revenue districts is **on or before December 1** of the year immediately preceding the year in which the assessments or taxes are to be levied (GC § 54902).
2. **All fees shall accompany the filing.** Make checks payable to the "Board of Equalization." Please reference: Tax Area Services Section, MIC: 59.
3. Mail the completed filing to:

US Postal Delivery

State Board of Equalization
Tax Area Services Section
P.O. Box 942879
Sacramento, CA 94279-0059

FedEx or UPS Delivery

State Board of Equalization
Tax Area Services Section
450 N Street, MIC: 59
Sacramento, CA 95814

Inquiries concerning these requirements should be directed to the Tax Area Services Section at 916-322-7185, or by fax at 916-327-4251.

¹ All references are to the Government Code unless otherwise specified.

DOCUMENTS REQUIRED TO FILE A CHANGE OF JURISDICTIONAL BOUNDARY

Please submit Items 1 through 9 as a single package:

1. Statement of Boundary Change (Form BOE-400-TA)
2. Certified copy of election results
3. Certificate of Completion (if applicable)
4. Resolution(s)
5. Written geographic description of the project area
6. Maps and supporting documents
7. List of assessor's parcel numbers of the project area
8. Letter of tax-rate area assignment (if applicable)
9. Fees

INCOMPLETE FILING PACKAGES will delay processing and may result in the boundary change being held until the following assessment roll year.

The following information is provided to assist you in filing your jurisdictional boundary change. Fees charged for processing jurisdictional boundary changes are listed on Page 6, and definitions and special fee provisions are provided on Page 7.

Statement of Boundary Change

Filings must be submitted on Form BOE-400-TA, *Statement of Boundary Change*. This form is available on the Board's website at <http://www.boe.ca.gov/proptaxes/pdf/400ta.pdf>.

Certified Copy of Election Results

A certified copy of the election results authorizing the change and the resulting assessment must be submitted, pursuant to Article XIII C, Section 2 of the State Constitution (commonly referred to as Proposition 218).

Certificate of Completion

A certificate of completion must be included for all filings submitted through the Local Agency Formation Commission. All documents must be recorded before submittal. (Conformed documents are acceptable.)

Resolution(s)

The resolution(s) with signatures from the tax levying authority shall be submitted with the filing. Resolution(s) shall have a resolution number, the title of the project, and a detailed description of the content of the boundary change.

Written Geographic Description(s) of the Project Area(s)

Descriptions of the territory that are filed with the Board's Tax Area Services Section (TASS) are used to establish geodetic position and are not intended to establish property ownership in a court of law.² Subdivision maps, tract maps, recorded survey maps, survey monuments, and deeds are not on file with the Board. Boundary descriptions that merely cite recorded documents or refer to assessor's parcel numbers will not be accepted. Any supporting documents may be used as reference only and cannot be used as a substitution. Written geographic descriptions shall conform to the following specifications:

1. Every written geographic description (a document separate from the maps) must stand on its own without the necessity of reference to any extraneous document; a description that relies solely on the use of secondary references will not be accepted. The TASS cartographic staff must be able to plot the boundaries from the written description alone.
2. The written description shall be of the project area only. If a complete description of the special district is filed, the project area shall be clearly identified in a separate document.
3. The geographic description shall:
 - a. State the township and range, section number(s) or rancho(s)
 - b. Have a **point of beginning** (POB) referenced to a known major geographic position (e.g., section corners, intersection of street centerlines, or the intersection of street centerline and an existing district boundary at the time of filing). A description will be rejected if the POB refers only to a tract map, a subdivision map or a recorded survey map. It is preferable that the POB be the point of departure from an existing district boundary (when applicable).
 - c. Be expressed as a specific parcel description in sectionalized land (e.g., "The SW 1/4 of Section 22, T1N, R1W") or by bearings and distances. When the description is by bearings and distances, **all courses shall be numbered and listed individually** in a consistent clockwise direction. The description shall not be written in a narrative format. All courses required to close the traverse of the project area must be stated. All curves must be described by direction of concavity. Delta, arc length, chord, and radius shall be listed, including radial bearings for all points of non-tangency.

Following are examples of unacceptable and acceptable descriptions:

Unacceptable (*This description refers only to extraneous documents and does not stand alone.*)

"From the point of beginning, northerly to the southwest corner of that certain property recorded in Book 12, Page 15 of Recorded Deeds, thence easterly to the southeast corner of that certain property recorded in Book 12, Page 16 of Recorded Deeds...."

Acceptable (*This is the same description with the courses numbered and the bearings and distances added.*)

"From the point of beginning:

Course 1. North 1° 18'56" West a distance of 150' to the southwest corner of that certain property recorded in Book 12, Page 15 of Recorded Deeds, thence,

Course 2. North 85° 7'56" West a distance of 75' to the southeast corner of that certain property recorded in Book 12, Page 16 of Recorded Deeds, thence...."

² The Board's Tax Area Service Section is not involved in issues relating to property ownership.

4. The written description shall state the acreage for each separate single area (see Definitions and Special Fee Provisions for the definition of a single area) and a combined total acreage of the project area.

Example: "Area A containing 2.50 acres, Area B containing 1.75 acres: Total computed acreage containing 4.25 acres more or less."

5. All information stated on the description must match with the map(s), such as the name of the short title, the point of beginning, the course numbers, all the bearings and distances, and the acreage(s).

Map(s)

It is strongly recommended that all maps submitted to the Board be filed in electronic/digital form. Digital information will not be shared without the permission of the applicant.

Maps submitted as part of the jurisdictional boundary change filing shall conform to the following specifications:

Map Documents:

1. All maps shall be professionally and accurately drawn or copied. Rough sketches or pictorial drawings will not be accepted. Assessor's parcel maps will not be accepted as a substitute for the project map.
2. Original or copies of the same size project map must be submitted. Reduced maps are not acceptable and will be rejected.
3. A vicinity map shall be included. The vicinity map shall show the location of the project area in relationship to a larger geographic area that includes major streets and highways or other physical features.
4. Any portion of an existing district boundary in close proximity to the project area shall be shown and identified.
5. Every map must clearly show all existing streets, roads and highways with their current names that are within and adjacent to the project area. Additionally, every map shall indicate each township and range, section lines and numbers, or ranchos that are in proximity of the project area.
6. Every map shall bear a scale and a north arrow. The **point of beginning** shall be clearly shown and match the written geographic description.
7. The boundaries of the project area shall be distinctively delineated on each map without masking any essential geographic or political features. The boundaries of the project area must be the most predominant line on the map. Boundary lines that are delineated by a line that exceeds 1.5 millimeter in width shall be rejected. The use of graphic tape or broad tip marking pens to delineate the boundary is not acceptable.
8. All dimensions needed to plot the boundaries must be given on the map of the project area. Each map shall have **numbered courses matching the written geographic description**. Index tables may be utilized.
9. All parcels within the project area that touch the new boundary shall be clearly labeled with the assessor's parcel number. Interior parcels that do not touch the boundary need not be identified on the map.

10. If the project area has an interior island(s) of exclusion or the boundary has a peninsula of exclusion (or inclusion), that area(s) should be shown in an enlarged drawing. This drawing should be of sufficient size and scale to allow TASS to plot the boundary without difficulty.
11. When it is necessary to use more than one map sheet to show the boundaries of the project area, the sheet size should be uniform. A small key map giving the relationship of the several sheets shall be furnished. Match lines between adjoining sheets must be used. While the geography on adjoining sheets may overlap, the project boundaries must stop at the match lines. TASS has standardized the D size (24" x 36") map sheet, but will accept larger or smaller map sizes depending on the size and complexity of the individual single area(s).

Digital Maps:

Maps that are filed electronically shall conform to the same requirements as described in this section under map documents (Items 1 through 11 above). Additional items for digital maps are as follows:

Required files -- The disk or CD shall contain only the following files:

- a. Map/drawing file(s) using AutoCAD.dwg format in vector format:
 - Plotting: The map drawing file shall have the same appropriate borders, legends, title blocks, signature block and any necessary information that is required for a manually drawn map.
 - Scale: The drawing shall be at real-world scale.
 - Layers: A listing of the layers and their definitions shall be included in the "read_me" file.
 - File Format: File shall be in vector format only. Raster files, raster-vector hybrid, .pdf, tiff, .pcx, .eps, .gif, .jpeg or any other image formats will not be accepted.
 - Compressed Files: Files shall be uncompressed; compressed files will not be accepted.
- b. A text file labeled "read_me" listing:
 - The name, address, and phone number of the agency/special district
 - County name and city or district name
 - Project/short title of the action
 - Name, address and phone number of office that prepared the map file
 - List of files on the disk or CD
 - Map projection and datum
 - Layer definitions
 - Sheet size
 - Plotting scale
 - Date of creation
- c. Labels: The disk or CD must have a label that identifies:
 - The agency and/or special district submitting the map
 - Name of the project/short title
 - County name(s)
 - Date of creation

List of Assessor's Parcel Numbers for the Project Area

A list of all affected assessor's parcel numbers must be submitted as part of the jurisdictional boundary change filing.

Letter of Tax-Rate Area Assignment

The jurisdictional boundary change filing must include a letter of the tax-rate area (TRA) assignment on consolidated counties only. This TRA assignment letter is provided by the county auditor's office. The current list of consolidated counties can be found on the Board's website.

Fees

All fees are required to be submitted at the time of filing. Please use the following schedule to calculate the fees. Make checks payable to the "Board of Equalization." Please reference: Tax Area Services Section, MIC: 59.

Single Area Transactions		Special Fee Provisions	
<u>Acreage per Single Area</u>	<u>Mapping Fee</u>	The following transactions may supersede or combine with the fees for single area transactions:	
Less than 1 acre	\$300	Additional county, per transaction	\$300
1.00 – 5.99	\$350	Consolidation per resolution or ordinance	\$300
6.00 – 10.99	\$500	Entire district transaction	\$300
11.00 – 20.99	\$800	Coterminous transaction	\$300
21.00 – 50.99	\$1,200	District dissolution or name change	\$0
51.00 – 100.99	\$1,500		
101.00 – 500.99	\$2,000		
501.00 – 1,000.99	\$2,500		
1,001.00 – 2,000.99	\$3,000		
2,001.00 and above	\$3,500		

Example: A district is formed coterminous with a city boundary and contains 2 areas of exclusion of 4 and 7 acres.

Coterminous transaction	\$300	(Entire city)
Single Area #1	\$350	(4 acres)
Single Area #2	\$500	(7 acres)
Total Fee	\$1,150	

IMPORTANT NOTE: If you have questions regarding filing requirements and fees, please contact the Tax Area Services Section at 916-322-7185, or by fax at 916-327-4251.

Definitions and Special Fee Provisions

1. A *single area* means any separate geographical area regardless of ownership. A lot, subdivision or section could each be a single area. A geographical area that is divided into two or more parcels by a roadway, railroad right-of-way, river or stream is considered a single area. Geographic areas that are non-contiguous are not considered a single area.
2. Two areas are *contiguous* when the two polygons that define the areas share a common line segment.

3. A *concurrent transaction* is defined as:

- a) Any combination of formation, annexation or detachment of a single area under one resolution or ordinance, each independent action must be dependent on the other action(s) in order to complete concurrent transaction, e.g., a reorganization.
- b) When there are more than one resolution or ordinance that is required to complete the action, each single area must have identical boundaries, identical actions, and the multiple resolutions or ordinances shall be inter-dependent for completion.

The fee shall be according to the fee schedule provided on Page 6. There is no additional cost for the number of transactions involved.

Multiple formations, annexations, or detachments of a single area under one resolution or ordinance that are not inter-dependent, must be filed separately and fees paid accordingly.

4. *Coterminous transaction*: If an annexed or detached territory comprises an entire city, district, or zone without affecting the existence of that city, district or zone, the total processing fee is \$300. Such a transaction is completely coterminous. However, if a coterminous transaction involves areas of exclusion, each area of exclusion shall constitute a single area transaction and all fees and requirements pertaining to single area transactions apply.
5. The fee schedule assumes that an action is confined to a single county. If more than one county is involved, add \$300 for each additional county.
6. *Multiple area filings* for special revenue districts shall be calculated as a separate fee for each single area. A separate fee must be computed for each ordinance or resolution.
7. Payment of the fee for the formation of a city or district may be deferred until that city or district receives its first revenue (section 54902.5).
8. *Entire District transaction*: When the action involves the whole district and the district's boundary is not altered by the action, it is considered an entire district transaction, e.g., annexation of a county service area countywide, annexation of a zone of improvement to the entire district.
9. *Zones* include temporary zones in highway lighting districts, zones of improvement, zones of benefit, improvement districts, or any other sub-units of a county, city or parent district.

CHECKLIST (This checklist is for your convenience only. Please, do not submit it with your filing.)

Did you include the following items?

- Statement of Boundary Change (Form BOE-400-TA)
- Certified copy of election results (Proposition 218)
- Certificate of Completion (if applicable)
- Copy of the Resolution(s)

- Written geographic description:
 - Can the geographic description stand alone?
 - Is the description of the project area only?
 - Does it include the township & range, section number(s) or rancho?
 - Is there a point of beginning?
 - Are the courses numbered to follow a clockwise direction from the point of beginning?
 - Is the total acreage included?
 - Does the information on the description match with the map(s)?

- Map(s):
 - Is the map accurately drawn to professional standards?
 - Is it the original size copy?
 - Is a vicinity map included?
 - Are existing boundaries shown and identified?
 - Are existing streets, roads, and highways referenced with their current names?
 - Does it include the township & range, section number(s), or rancho?
 - Does it have a north arrow and scale bar?
 - Is the Point of Beginning clearly shown?
 - Is the boundary made apparent without masking adjacent background features?
 - Are all courses numbered to follow the written description?
 - Is each parcel that touches the new boundary and is within the project area labeled with an APN?
 - Is an enlarge drawing included to show smaller areas of exclusion or inclusion, if applicable?
 - Is there a key map for multiple sheets?
 - Does the electronic filing conform to TASS standards?

- List of assessor's parcel numbers
- Letter of tax-rate area assignment from the county auditor (consolidated counties only)
- Fee. Make checks payable to the "Board of Equalization" with reference to Tax Area Services Section, MIC:59.

Mail completed package to:

US Postal Delivery

State Board of Equalization
Tax Area Services Section
P.O. Box 942879
Sacramento, CA 94279-0059

FedEx or UPS Delivery

State Board of Equalization
Tax Area Services Section
450 N Street, MIC: 59
Sacramento, CA 95814