



STATE OF CALIFORNIA  
COUNTY OF NEVADA

MARCIA L. SALTER – AUDITOR-CONTROLLER

Auditor-Controller  
950 Maidu Avenue  
Nevada City CA 95959

(530) 265-1244  
Fax: (530) 265-9843  
Email: [auditor.controller@co.nevada.ca.us](mailto:auditor.controller@co.nevada.ca.us)

December 20, 2018

VIA EMAIL

Bear River Rec & Park  
10042 Wolf Rd Ste B PMB 1  
Grass Valley, CA 95949

Re: 18/19 Property Tax Administrative Fee &/or Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administration fee to those taxing entities that share in the 1% ad valorem property tax. This fee is mandated under the Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process. The net costs of the Assessor, Tax Collector, and the Auditor-Controller property tax activities is allocated proportionally to each of the taxing entities that share in the 1% ad valorem property tax.

In accordance with Government Code 50077 (b) “if special taxes are collected by county, the county may deduct its reasonable costs incurred for the service before remittal of the balance”. For the 2018/19 tax roll, the cost recovery amount is \$.50 per parcel for submitted voter approved. For Direct Charges excluded from the County Teeter Plan, the amount is \$1.00 per parcel. In addition, there will be an annual flat charge of \$200.00 per direct charge/payment code.

The total amount(s) for your district is (are) itemized as follows:

Property Tax Administrative Fee (formerly known as SB 2557 cost)	\$570.00
Direct Charge Administration Cost Recovery	\$849.00

A journal will be processed this month to deduct the fee(s).

If you have any questions, please contact either Suzanne Jewett or myself at [propertytax.auditor@co.nevada.ca.us](mailto:propertytax.auditor@co.nevada.ca.us).

Sincerely,

/s/

Linda Sager  
Administrative Analyst II



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December 20, 2018

VIA EMAIL

Beyers Lane District  
13000 Beyers Lane  
Grass Valley, CA 95945

Re: 18/19 Property Tax Administrative Fee &/or Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administration fee to those taxing entities that share in the 1% ad valorem property tax. This fee is mandated under the Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process. The net costs of the Assessor, Tax Collector, and the Auditor-Controller property tax activities is allocated proportionally to each of the taxing entities that share in the 1% ad valorem property tax.

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The total amount(s) for your district is (are) itemized as follows:

Property Tax Administrative Fee (formerly known as SB 2557 cost)	
Direct Charge Administration Cost Recovery	\$232.00

A journal will be processed this month to deduct the fee(s).

If you have any questions, please contact either Suzanne Jewett or myself at [propertytax.auditor@co.nevada.ca.us](mailto:propertytax.auditor@co.nevada.ca.us).

Sincerely,

/s/

Linda Sager  
Administrative Analyst II

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December 20, 2018

VIA EMAIL

California HERO PACE Program  
c/o David Taussig & Assoc  
5000 Birch St, Ste 6000  
Newport Beach, CA 92660

Re: 18/19 Property Tax Administrative Fee &/or Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administration fee to those taxing entities that share in the 1% ad valorem property tax. This fee is mandated under the Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process. The net costs of the Assessor, Tax Collector, and the Auditor-Controller property tax activities is allocated proportionally to each of the taxing entities that share in the 1% ad valorem property tax.

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The total amount(s) for your district is (are) itemized as follows:

Property Tax Administrative Fee (formerly known as SB 2557 cost)	
Direct Charge Administration Cost Recovery	\$204.00

A journal will be processed this month to deduct the fee(s).

If you have any questions, please contact either Suzanne Jewett or myself at [propertytax.auditor@co.nevada.ca.us](mailto:propertytax.auditor@co.nevada.ca.us).

Sincerely,

/s/

Linda Sager  
Administrative Analyst II



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December 20, 2018

VIA EMAIL

CDA Code Enforcement  
Attn: Daniel Chatigny

Re: 18/19 Property Tax Administrative Fee &/or Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administration fee to those taxing entities that share in the 1% ad valorem property tax. This fee is mandated under the Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process. The net costs of the Assessor, Tax Collector, and the Auditor-Controller property tax activities is allocated proportionally to each of the taxing entities that share in the 1% ad valorem property tax.

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The total amount(s) for your district is (are) itemized as follows:

Property Tax Administrative Fee (formerly known as SB 2557 cost)	
Direct Charge Administration Cost Recovery	\$443.00

A journal will be processed this month to deduct the fee(s).

If you have any questions, please contact either Suzanne Jewett or myself at [propertytax.auditor@co.nevada.ca.us](mailto:propertytax.auditor@co.nevada.ca.us).

Sincerely,

/s/

Linda Sager  
Administrative Analyst II

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December 20, 2018

VIA EMAIL

City of Grass Valley  
Attn: Finance Director  
125 East Main St  
Grass Valley, CA 95945

Re: 18/19 Property Tax Administrative Fee &/or Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administration fee to those taxing entities that share in the 1% ad valorem property tax. This fee is mandated under the Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process. The net costs of the Assessor, Tax Collector, and the Auditor-Controller property tax activities is allocated proportionally to each of the taxing entities that share in the 1% ad valorem property tax.

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The total amount(s) for your district is (are) itemized as follows:

Property Tax Administrative Fee (formerly known as SB 2557 cost)	\$55,257.00
Direct Charge Administration Cost Recovery	\$4,609.50

A journal will be processed this month to deduct the fee(s).

If you have any questions, please contact either Suzanne Jewett or myself at [propertytax.auditor@co.nevada.ca.us](mailto:propertytax.auditor@co.nevada.ca.us).

Sincerely,

/s/

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Administrative Analyst II

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December 20, 2018

VIA EMAIL

City of Nevada City  
317 Broad St  
Nevada City, CA 95959

Re: 18/19 Property Tax Administrative Fee &/or Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administration fee to those taxing entities that share in the 1% ad valorem property tax. This fee is mandated under the Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process. The net costs of the Assessor, Tax Collector, and the Auditor-Controller property tax activities is allocated proportionally to each of the taxing entities that share in the 1% ad valorem property tax.

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The total amount(s) for your district is (are) itemized as follows:

Property Tax Administrative Fee (formerly known as SB 2557 cost)	\$26,215.00
Direct Charge Administration Cost Recovery	\$1,964.00

A journal will be processed this month to deduct the fee(s).

If you have any questions, please contact either Suzanne Jewett or myself at [propertytax.auditor@co.nevada.ca.us](mailto:propertytax.auditor@co.nevada.ca.us).

Sincerely,

/s/

Linda Sager  
Administrative Analyst II

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December 20, 2018

VIA EMAIL

CSA 1A Z1  
C/O DPW

Re: 18/19 Property Tax Administrative Fee &/or Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administration fee to those taxing entities that share in the 1% ad valorem property tax. This fee is mandated under the Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process. The net costs of the Assessor, Tax Collector, and the Auditor-Controller property tax activities is allocated proportionally to each of the taxing entities that share in the 1% ad valorem property tax.

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The total amount(s) for your district is (are) itemized as follows:

Property Tax Administrative Fee (formerly known as SB 2557 cost)	\$583.00
Direct Charge Administration Cost Recovery	\$284.00

A journal will be processed this month to deduct the fee(s).

If you have any questions, please contact either Suzanne Jewett or myself at [propertytax.auditor@co.nevada.ca.us](mailto:propertytax.auditor@co.nevada.ca.us).

Sincerely,

/s/

Linda Sager  
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December 20, 2018

VIA EMAIL

CSA 1A Z2  
C/O DPW

Re: 18/19 Property Tax Administrative Fee &/or Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administration fee to those taxing entities that share in the 1% ad valorem property tax. This fee is mandated under the Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process. The net costs of the Assessor, Tax Collector, and the Auditor-Controller property tax activities is allocated proportionally to each of the taxing entities that share in the 1% ad valorem property tax.

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The total amount(s) for your district is (are) itemized as follows:

Property Tax Administrative Fee (formerly known as SB 2557 cost)	\$85.00
Direct Charge Administration Cost Recovery	\$217.50

A journal will be processed this month to deduct the fee(s).

If you have any questions, please contact either Suzanne Jewett or myself at [propertytax.auditor@co.nevada.ca.us](mailto:propertytax.auditor@co.nevada.ca.us).

Sincerely,

/s/

Linda Sager  
Administrative Analyst II





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December 20, 2018

VIA EMAIL

CSA 1A Z3  
C/O DPW

Re: 18/19 Property Tax Administrative Fee &/or Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administration fee to those taxing entities that share in the 1% ad valorem property tax. This fee is mandated under the Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process. The net costs of the Assessor, Tax Collector, and the Auditor-Controller property tax activities is allocated proportionally to each of the taxing entities that share in the 1% ad valorem property tax.

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The total amount(s) for your district is (are) itemized as follows:

Property Tax Administrative Fee (formerly known as SB 2557 cost)	\$133.00
Direct Charge Administration Cost Recovery	\$213.00

A journal will be processed this month to deduct the fee(s).

If you have any questions, please contact either Suzanne Jewett or myself at [propertytax.auditor@co.nevada.ca.us](mailto:propertytax.auditor@co.nevada.ca.us).

Sincerely,

/s/

Linda Sager  
Administrative Analyst II

# STATE OF CALIFORNIA COUNTY OF NEVADA

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December 20, 2018

VIA EMAIL

CSA 2  
C/O DPW

Re: 18/19 Property Tax Administrative Fee &/or Direct Charge Administrative Cost Recovery

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The total amount(s) for your district is (are) itemized as follows:

Property Tax Administrative Fee (formerly known as SB 2557 cost)	\$84.00
Direct Charge Administration Cost Recovery	\$207.00

A journal will be processed this month to deduct the fee(s).

If you have any questions, please contact either Suzanne Jewett or myself at [propertytax.auditor@co.nevada.ca.us](mailto:propertytax.auditor@co.nevada.ca.us).

Sincerely,

/s/

Linda Sager  
Administrative Analyst II

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December 20, 2018

VIA EMAIL

Donner Summit PUD  
PO Box 610  
Soda Springs, CA 95728

Re: 18/19 Property Tax Administrative Fee &/or Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administration fee to those taxing entities that share in the 1% ad valorem property tax. This fee is mandated under the Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process. The net costs of the Assessor, Tax Collector, and the Auditor-Controller property tax activities is allocated proportionally to each of the taxing entities that share in the 1% ad valorem property tax.

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The total amount(s) for your district is (are) itemized as follows:

Property Tax Administrative Fee (formerly known as SB 2557 cost)	\$2,643.00
Direct Charge Administration Cost Recovery	\$454.00

A journal will be processed this month to deduct the fee(s).

If you have any questions, please contact either Suzanne Jewett or myself at [propertytax.auditor@co.nevada.ca.us](mailto:propertytax.auditor@co.nevada.ca.us).

Sincerely,

/s/

Linda Sager  
Administrative Analyst II



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December 20, 2018

VIA EMAIL

DPW - Road Maintenance  
Attn: Daniel Chatigny

Re: 18/19 Property Tax Administrative Fee &/or Direct Charge Administrative Cost Recovery

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The total amount(s) for your district is (are) itemized as follows:

Property Tax Administrative Fee (formerly known as SB 2557 cost)	
Direct Charge Administration Cost Recovery	\$9,459.50

A journal will be processed this month to deduct the fee(s).

If you have any questions, please contact either Suzanne Jewett or myself at [propertytax.auditor@co.nevada.ca.us](mailto:propertytax.auditor@co.nevada.ca.us).

Sincerely,

/s/

Linda Sager  
Administrative Analyst II



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Email: [auditor.controller@co.nevada.ca.us](mailto:auditor.controller@co.nevada.ca.us)

December 20, 2018

VIA EMAIL

DPW - Wastewater  
Attn: Daniel Chatigny

Re: 18/19 Property Tax Administrative Fee &/or Direct Charge Administrative Cost Recovery

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The total amount(s) for your district is (are) itemized as follows:

Property Tax Administrative Fee (formerly known as SB 2557 cost)	
Direct Charge Administration Cost Recovery	\$8,362.50

A journal will be processed this month to deduct the fee(s).

If you have any questions, please contact either Suzanne Jewett or myself at [propertytax.auditor@co.nevada.ca.us](mailto:propertytax.auditor@co.nevada.ca.us).

Sincerely,

/s/

Linda Sager  
Administrative Analyst II

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December 20, 2018

VIA EMAIL

DPW -Solid Waste  
Attn: Daniel Chatigny

Re: 18/19 Property Tax Administrative Fee &/or Direct Charge Administrative Cost Recovery

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The total amount(s) for your district is (are) itemized as follows:

Property Tax Administrative Fee (formerly known as SB 2557 cost)	
Direct Charge Administration Cost Recovery	\$21,602.00

A journal will be processed this month to deduct the fee(s).

If you have any questions, please contact either Suzanne Jewett or myself at [propertytax.auditor@co.nevada.ca.us](mailto:propertytax.auditor@co.nevada.ca.us).

Sincerely,

/s/

Linda Sager  
Administrative Analyst II



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December 20, 2018

VIA EMAIL

Grass Valley RDA  
Attn: Finance Director  
125 East Main St  
Grass Valley, CA 95945

Re: 18/19 Property Tax Administrative Fee &/or Direct Charge Administrative Cost Recovery

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The total amount(s) for your district is (are) itemized as follows:

Property Tax Administrative Fee (formerly known as SB 2557 cost)	\$45,683.00
---------------------------------------------------------------------	-------------

Direct Charge Administration Cost Recovery

A journal will be processed this month to deduct the fee(s).

If you have any questions, please contact either Suzanne Jewett or myself at [propertytax.auditor@co.nevada.ca.us](mailto:propertytax.auditor@co.nevada.ca.us).

Sincerely,

/s/

Linda Sager  
Administrative Analyst II



STATE OF CALIFORNIA  
COUNTY OF NEVADA

MARCIA L. SALTER – AUDITOR-CONTROLLER

Auditor-Controller  
950 Maidu Avenue  
Nevada City CA 95959

(530) 265-1244  
Fax: (530) 265-9843  
Email: [auditor.controller@co.nevada.ca.us](mailto:auditor.controller@co.nevada.ca.us)

December 20, 2018

VIA EMAIL

Higgins Fire District  
10106 Combie Rd  
Auburn, CA 95602

Re: 18/19 Property Tax Administrative Fee &/or Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administration fee to those taxing entities that share in the 1% ad valorem property tax. This fee is mandated under the Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process. The net costs of the Assessor, Tax Collector, and the Auditor-Controller property tax activities is allocated proportionally to each of the taxing entities that share in the 1% ad valorem property tax.

In accordance with Government Code 50077 (b) “if special taxes are collected by county, the county may deduct its reasonable costs incurred for the service before remittal of the balance”. For the 2018/19 tax roll, the cost recovery amount is \$.50 per parcel for submitted voter approved. For Direct Charges excluded from the County Teeter Plan, the amount is \$1.00 per parcel. In addition, there will be an annual flat charge of \$200.00 per direct charge/payment code.

The total amount(s) for your district is (are) itemized as follows:

Property Tax Administrative Fee (formerly known as SB 2557 cost)	\$29,428.00
Direct Charge Administration Cost Recovery	\$2,308.00

A journal will be processed this month to deduct the fee(s).

If you have any questions, please contact either Suzanne Jewett or myself at [propertytax.auditor@co.nevada.ca.us](mailto:propertytax.auditor@co.nevada.ca.us).

Sincerely,

/s/

Linda Sager  
Administrative Analyst II





STATE OF CALIFORNIA  
COUNTY OF NEVADA

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December 20, 2018

VIA EMAIL

Kingsbury Green CSD  
PO Box 1577  
Grass Valley, CA 95945

Re: 18/19 Property Tax Administrative Fee &/or Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administration fee to those taxing entities that share in the 1% ad valorem property tax. This fee is mandated under the Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process. The net costs of the Assessor, Tax Collector, and the Auditor-Controller property tax activities is allocated proportionally to each of the taxing entities that share in the 1% ad valorem property tax.

In accordance with Government Code 50077 (b) “if special taxes are collected by county, the county may deduct its reasonable costs incurred for the service before remittal of the balance”. For the 2018/19 tax roll, the cost recovery amount is \$.50 per parcel for submitted voter approved. For Direct Charges excluded from the County Teeter Plan, the amount is \$1.00 per parcel. In addition, there will be an annual flat charge of \$200.00 per direct charge/payment code.

The total amount(s) for your district is (are) itemized as follows:

Property Tax Administrative Fee (formerly known as SB 2557 cost)	
Direct Charge Administration Cost Recovery	\$222.50

A journal will be processed this month to deduct the fee(s).

If you have any questions, please contact either Suzanne Jewett or myself at [propertytax.auditor@co.nevada.ca.us](mailto:propertytax.auditor@co.nevada.ca.us).

Sincerely,

/s/

Linda Sager  
Administrative Analyst II



STATE OF CALIFORNIA  
COUNTY OF NEVADA

MARCIA L. SALTER – AUDITOR-CONTROLLER

Auditor-Controller  
950 Maidu Avenue  
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Email: [auditor.controller@co.nevada.ca.us](mailto:auditor.controller@co.nevada.ca.us)

December 20, 2018

VIA EMAIL

Lake of the Pines Ranchos CSD  
10556 Combie Rd #6603  
Auburn, CA 95602

Re: 18/19 Property Tax Administrative Fee &/or Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administration fee to those taxing entities that share in the 1% ad valorem property tax. This fee is mandated under the Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process. The net costs of the Assessor, Tax Collector, and the Auditor-Controller property tax activities is allocated proportionally to each of the taxing entities that share in the 1% ad valorem property tax.

In accordance with Government Code 50077 (b) “if special taxes are collected by county, the county may deduct its reasonable costs incurred for the service before remittal of the balance”. For the 2018/19 tax roll, the cost recovery amount is \$.50 per parcel for submitted voter approved. For Direct Charges excluded from the County Teeter Plan, the amount is \$1.00 per parcel. In addition, there will be an annual flat charge of \$200.00 per direct charge/payment code.

The total amount(s) for your district is (are) itemized as follows:

Property Tax Administrative Fee (formerly known as SB 2557 cost)	\$448.00
Direct Charge Administration Cost Recovery	\$285.00

A journal will be processed this month to deduct the fee(s).

If you have any questions, please contact either Suzanne Jewett or myself at [propertytax.auditor@co.nevada.ca.us](mailto:propertytax.auditor@co.nevada.ca.us).

Sincerely,

/s/

Linda Sager  
Administrative Analyst II

# STATE OF CALIFORNIA COUNTY OF NEVADA

MARCIA L. SALTER – AUDITOR-CONTROLLER

Auditor-Controller  
950 Maidu Avenue  
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(530) 265-1244  
Fax: (530) 265-9843  
Email: [auditor.controller@co.nevada.ca.us](mailto:auditor.controller@co.nevada.ca.us)

December 20, 2018

VIA EMAIL

mPower PACE Program  
c/o Goodwin Consulting Group, Inc  
555 University Ave, Ste 280  
Sacramento, CA 95825

Re: 18/19 Property Tax Administrative Fee &/or Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administration fee to those taxing entities that share in the 1% ad valorem property tax. This fee is mandated under the Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process. The net costs of the Assessor, Tax Collector, and the Auditor-Controller property tax activities is allocated proportionally to each of the taxing entities that share in the 1% ad valorem property tax.

In accordance with Government Code 50077 (b) "if special taxes are collected by county, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2018/19 tax roll, the cost recovery amount is \$.50 per parcel for submitted voter approved. For Direct Charges excluded from the County Teeter Plan, the amount is \$1.00 per parcel. In addition, there will be an annual flat charge of \$200.00 per direct charge/payment code.

The total amount(s) for your district is (are) itemized as follows:

Property Tax Administrative Fee (formerly known as SB 2557 cost)	
Direct Charge Administration Cost Recovery	\$244.00

A journal will be processed this month to deduct the fee(s).

If you have any questions, please contact either Suzanne Jewett or myself at [propertytax.auditor@co.nevada.ca.us](mailto:propertytax.auditor@co.nevada.ca.us).

Sincerely,

/s/

Linda Sager  
Administrative Analyst II

# STATE OF CALIFORNIA COUNTY OF NEVADA

MARCIA L. SALTER – AUDITOR-CONTROLLER

Auditor-Controller  
950 Maidu Avenue  
Nevada City CA 95959

(530) 265-1244  
Fax: (530) 265-9843  
Email: [auditor.controller@co.nevada.ca.us](mailto:auditor.controller@co.nevada.ca.us)

December 20, 2018

VIA EMAIL

Mystic Mine Road CSD  
PO Box 143  
Rough and Ready, CA 95975

Re: 18/19 Property Tax Administrative Fee &/or Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administration fee to those taxing entities that share in the 1% ad valorem property tax. This fee is mandated under the Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process. The net costs of the Assessor, Tax Collector, and the Auditor-Controller property tax activities is allocated proportionally to each of the taxing entities that share in the 1% ad valorem property tax.

In accordance with Government Code 50077 (b) “if special taxes are collected by county, the county may deduct its reasonable costs incurred for the service before remittal of the balance”. For the 2018/19 tax roll, the cost recovery amount is \$.50 per parcel for submitted voter approved. For Direct Charges excluded from the County Teeter Plan, the amount is \$1.00 per parcel. In addition, there will be an annual flat charge of \$200.00 per direct charge/payment code.

The total amount(s) for your district is (are) itemized as follows:

Property Tax Administrative Fee (formerly known as SB 2557 cost)	
Direct Charge Administration Cost Recovery	\$249.00

A journal will be processed this month to deduct the fee(s).

If you have any questions, please contact either Suzanne Jewett or myself at [propertytax.auditor@co.nevada.ca.us](mailto:propertytax.auditor@co.nevada.ca.us).

Sincerely,

/s/

Linda Sager  
Administrative Analyst II



STATE OF CALIFORNIA  
COUNTY OF NEVADA

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Email: [auditor.controller@co.nevada.ca.us](mailto:auditor.controller@co.nevada.ca.us)

December 20, 2018

VIA EMAIL

Nevada Cemetery District  
PO Box 1993  
Grass Valley, CA 95945

Re: 18/19 Property Tax Administrative Fee &/or Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administration fee to those taxing entities that share in the 1% ad valorem property tax. This fee is mandated under the Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process. The net costs of the Assessor, Tax Collector, and the Auditor-Controller property tax activities is allocated proportionally to each of the taxing entities that share in the 1% ad valorem property tax.

In accordance with Government Code 50077 (b) “if special taxes are collected by county, the county may deduct its reasonable costs incurred for the service before remittal of the balance”. For the 2018/19 tax roll, the cost recovery amount is \$.50 per parcel for submitted voter approved. For Direct Charges excluded from the County Teeter Plan, the amount is \$1.00 per parcel. In addition, there will be an annual flat charge of \$200.00 per direct charge/payment code.

The total amount(s) for your district is (are) itemized as follows:

Property Tax Administrative Fee (formerly known as SB 2557 cost)	\$9,696.00
Direct Charge Administration Cost Recovery	

A journal will be processed this month to deduct the fee(s).

If you have any questions, please contact either Suzanne Jewett or myself at [propertytax.auditor@co.nevada.ca.us](mailto:propertytax.auditor@co.nevada.ca.us).

Sincerely,

/s/

Linda Sager  
Administrative Analyst II

# STATE OF CALIFORNIA COUNTY OF NEVADA

MARCIA L. SALTER – AUDITOR-CONTROLLER

Auditor-Controller  
950 Maidu Avenue  
Nevada City CA 95959

(530) 265-1244  
Fax: (530) 265-9843  
Email: [auditor.controller@co.nevada.ca.us](mailto:auditor.controller@co.nevada.ca.us)

December 20, 2018

VIA EMAIL

Nevada County Consolidated Fire District  
640 Coyote Street  
Nevada City, CA 95959

Re: 18/19 Property Tax Administrative Fee &/or Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administration fee to those taxing entities that share in the 1% ad valorem property tax. This fee is mandated under the Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process. The net costs of the Assessor, Tax Collector, and the Auditor-Controller property tax activities is allocated proportionally to each of the taxing entities that share in the 1% ad valorem property tax.

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The total amount(s) for your district is (are) itemized as follows:

Property Tax Administrative Fee (formerly known as SB 2557 cost)	\$61,670.00
Direct Charge Administration Cost Recovery	\$17,080.50

A journal will be processed this month to deduct the fee(s).

If you have any questions, please contact either Suzanne Jewett or myself at [propertytax.auditor@co.nevada.ca.us](mailto:propertytax.auditor@co.nevada.ca.us).

Sincerely,

/s/

Linda Sager  
Administrative Analyst II



STATE OF CALIFORNIA  
COUNTY OF NEVADA

MARCIA L. SALTER – AUDITOR-CONTROLLER

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950 Maidu Avenue  
Nevada City CA 95959

(530) 265-1244  
Fax: (530) 265-9843  
Email: [auditor.controller@co.nevada.ca.us](mailto:auditor.controller@co.nevada.ca.us)

December 20, 2018

VIA EMAIL

Nevada County Resource Conservation District  
113 Presley Way, Suite 1  
Grass Valley, CA 95945

Re: 18/19 Property Tax Administrative Fee &/or Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administration fee to those taxing entities that share in the 1% ad valorem property tax. This fee is mandated under the Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process. The net costs of the Assessor, Tax Collector, and the Auditor-Controller property tax activities is allocated proportionally to each of the taxing entities that share in the 1% ad valorem property tax.

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The total amount(s) for your district is (are) itemized as follows:

Property Tax Administrative Fee (formerly known as SB 2557 cost)	\$5,208.00
Direct Charge Administration Cost Recovery	

A journal will be processed this month to deduct the fee(s).

If you have any questions, please contact either Suzanne Jewett or myself at [propertytax.auditor@co.nevada.ca.us](mailto:propertytax.auditor@co.nevada.ca.us).

Sincerely,

/s/

Linda Sager  
Administrative Analyst II

# STATE OF CALIFORNIA COUNTY OF NEVADA

MARCIA L. SALTER – AUDITOR-CONTROLLER

Auditor-Controller  
950 Maidu Avenue  
Nevada City CA 95959

(530) 265-1244  
Fax: (530) 265-9843  
Email: [auditor.controller@co.nevada.ca.us](mailto:auditor.controller@co.nevada.ca.us)

December 20, 2018

VIA EMAIL

Nevada Irrigation District  
1036 West Main St  
Grass Valley, CA 95945

Re: 18/19 Property Tax Administrative Fee &/or Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administration fee to those taxing entities that share in the 1% ad valorem property tax. This fee is mandated under the Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process. The net costs of the Assessor, Tax Collector, and the Auditor-Controller property tax activities is allocated proportionally to each of the taxing entities that share in the 1% ad valorem property tax.

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The total amount(s) for your district is (are) itemized as follows:

Property Tax Administrative Fee (formerly known as SB 2557 cost)	\$200,015.00
Direct Charge Administration Cost Recovery	\$1,242.00

A journal will be processed this month to deduct the fee(s).

If you have any questions, please contact either Suzanne Jewett or myself at [propertytax.auditor@co.nevada.ca.us](mailto:propertytax.auditor@co.nevada.ca.us).

Sincerely,

/s/

Linda Sager  
Administrative Analyst II





STATE OF CALIFORNIA  
COUNTY OF NEVADA

MARCIA L. SALTER – AUDITOR-CONTROLLER

Auditor-Controller  
950 Maidu Avenue  
Nevada City CA 95959

(530) 265-1244  
Fax: (530) 265-9843  
Email: [auditor.controller@co.nevada.ca.us](mailto:auditor.controller@co.nevada.ca.us)

December 20, 2018

VIA EMAIL

North San Juan Fire District  
PO Box 299  
North San Juan, CA 95960

Re: 18/19 Property Tax Administrative Fee &/or Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administration fee to those taxing entities that share in the 1% ad valorem property tax. This fee is mandated under the Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process. The net costs of the Assessor, Tax Collector, and the Auditor-Controller property tax activities is allocated proportionally to each of the taxing entities that share in the 1% ad valorem property tax.

In accordance with Government Code 50077 (b) “if special taxes are collected by county, the county may deduct its reasonable costs incurred for the service before remittal of the balance”. For the 2018/19 tax roll, the cost recovery amount is \$.50 per parcel for submitted voter approved. For Direct Charges excluded from the County Teeter Plan, the amount is \$1.00 per parcel. In addition, there will be an annual flat charge of \$200.00 per direct charge/payment code.

The total amount(s) for your district is (are) itemized as follows:

Property Tax Administrative Fee (formerly known as SB 2557 cost)	\$2,879.00
Direct Charge Administration Cost Recovery	\$2,074.00

A journal will be processed this month to deduct the fee(s).

If you have any questions, please contact either Suzanne Jewett or myself at [propertytax.auditor@co.nevada.ca.us](mailto:propertytax.auditor@co.nevada.ca.us).

Sincerely,

/s/

Linda Sager  
Administrative Analyst II

# STATE OF CALIFORNIA COUNTY OF NEVADA

MARCIA L. SALTER – AUDITOR-CONTROLLER

Auditor-Controller  
950 Maidu Avenue  
Nevada City CA 95959

(530) 265-1244  
Fax: (530) 265-9843  
Email: [auditor.controller@co.nevada.ca.us](mailto:auditor.controller@co.nevada.ca.us)

December 20, 2018

VIA EMAIL

Oak Tree Park & Recreation District  
18477 Oak Tree Rd  
Nevada City, CA 95959

Re: 18/19 Property Tax Administrative Fee &/or Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administration fee to those taxing entities that share in the 1% ad valorem property tax. This fee is mandated under the Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process. The net costs of the Assessor, Tax Collector, and the Auditor-Controller property tax activities is allocated proportionally to each of the taxing entities that share in the 1% ad valorem property tax.

In accordance with Government Code 50077 (b) "if special taxes are collected by county, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2018/19 tax roll, the cost recovery amount is \$.50 per parcel for submitted voter approved. For Direct Charges excluded from the County Teeter Plan, the amount is \$1.00 per parcel. In addition, there will be an annual flat charge of \$200.00 per direct charge/payment code.

The total amount(s) for your district is (are) itemized as follows:

Property Tax Administrative Fee (formerly known as SB 2557 cost)	\$86.00
Direct Charge Administration Cost Recovery	\$950.00

A journal will be processed this month to deduct the fee(s).

If you have any questions, please contact either Suzanne Jewett or myself at [propertytax.auditor@co.nevada.ca.us](mailto:propertytax.auditor@co.nevada.ca.us).

Sincerely,

/s/

Linda Sager  
Administrative Analyst II

# STATE OF CALIFORNIA COUNTY OF NEVADA

MARCIA L. SALTER – AUDITOR-CONTROLLER

Auditor-Controller  
950 Maidu Avenue  
Nevada City CA 95959

(530) 265-1244  
Fax: (530) 265-9843  
Email: [auditor.controller@co.nevada.ca.us](mailto:auditor.controller@co.nevada.ca.us)

December 20, 2018

VIA EMAIL

Ophir Hill Fire District  
PO Box 940  
Cedar Ridge, CA 95924

Re: 18/19 Property Tax Administrative Fee &/or Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administration fee to those taxing entities that share in the 1% ad valorem property tax. This fee is mandated under the Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process. The net costs of the Assessor, Tax Collector, and the Auditor-Controller property tax activities is allocated proportionally to each of the taxing entities that share in the 1% ad valorem property tax.

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The total amount(s) for your district is (are) itemized as follows:

Property Tax Administrative Fee (formerly known as SB 2557 cost)	\$8,575.00
Direct Charge Administration Cost Recovery	\$1,005.50

A journal will be processed this month to deduct the fee(s).

If you have any questions, please contact either Suzanne Jewett or myself at [propertytax.auditor@co.nevada.ca.us](mailto:propertytax.auditor@co.nevada.ca.us).

Sincerely,

/s/

Linda Sager  
Administrative Analyst II



STATE OF CALIFORNIA  
COUNTY OF NEVADA

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Fax: (530) 265-9843  
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December 20, 2018

VIA EMAIL

Peardale Chicago Park District  
PO Box 697  
Chicago Park, CA 95712

Re: 18/19 Property Tax Administrative Fee &/or Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administration fee to those taxing entities that share in the 1% ad valorem property tax. This fee is mandated under the Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process. The net costs of the Assessor, Tax Collector, and the Auditor-Controller property tax activities is allocated proportionally to each of the taxing entities that share in the 1% ad valorem property tax.

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The total amount(s) for your district is (are) itemized as follows:

Property Tax Administrative Fee (formerly known as SB 2557 cost)	\$4,341.00
Direct Charge Administration Cost Recovery	\$1,182.00

A journal will be processed this month to deduct the fee(s).

If you have any questions, please contact either Suzanne Jewett or myself at [propertytax.auditor@co.nevada.ca.us](mailto:propertytax.auditor@co.nevada.ca.us).

Sincerely,

/s/

Linda Sager  
Administrative Analyst II



STATE OF CALIFORNIA  
COUNTY OF NEVADA

MARCIA L. SALTER – AUDITOR-CONTROLLER

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December 20, 2018

VIA EMAIL

Penn Valley Fire District  
PO Box 180  
Penn Valley, CA 95946

Re: 18/19 Property Tax Administrative Fee &/or Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administration fee to those taxing entities that share in the 1% ad valorem property tax. This fee is mandated under the Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process. The net costs of the Assessor, Tax Collector, and the Auditor-Controller property tax activities is allocated proportionally to each of the taxing entities that share in the 1% ad valorem property tax.

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The total amount(s) for your district is (are) itemized as follows:

Property Tax Administrative Fee (formerly known as SB 2557 cost)	\$8,303.00
Direct Charge Administration Cost Recovery	\$6,802.00

A journal will be processed this month to deduct the fee(s).

If you have any questions, please contact either Suzanne Jewett or myself at [propertytax.auditor@co.nevada.ca.us](mailto:propertytax.auditor@co.nevada.ca.us).

Sincerely,

/s/

Linda Sager  
Administrative Analyst II



STATE OF CALIFORNIA  
COUNTY OF NEVADA

MARCIA L. SALTER – AUDITOR-CONTROLLER

Auditor-Controller  
950 Maidu Avenue  
Nevada City CA 95959

(530) 265-1244  
Fax: (530) 265-9843  
Email: [auditor.controller@co.nevada.ca.us](mailto:auditor.controller@co.nevada.ca.us)

December 20, 2018

VIA EMAIL

Rough and Ready Fire Department  
PO Box 10  
Rough and Ready, CA 95975

Re: 18/19 Property Tax Administrative Fee &/or Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administration fee to those taxing entities that share in the 1% ad valorem property tax. This fee is mandated under the Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process. The net costs of the Assessor, Tax Collector, and the Auditor-Controller property tax activities is allocated proportionally to each of the taxing entities that share in the 1% ad valorem property tax.

In accordance with Government Code 50077 (b) “if special taxes are collected by county, the county may deduct its reasonable costs incurred for the service before remittal of the balance”. For the 2018/19 tax roll, the cost recovery amount is \$.50 per parcel for submitted voter approved. For Direct Charges excluded from the County Teeter Plan, the amount is \$1.00 per parcel. In addition, there will be an annual flat charge of \$200.00 per direct charge/payment code.

The total amount(s) for your district is (are) itemized as follows:

Property Tax Administrative Fee (formerly known as SB 2557 cost)	\$4,670.00
Direct Charge Administration Cost Recovery	

A journal will be processed this month to deduct the fee(s).

If you have any questions, please contact either Suzanne Jewett or myself at [propertytax.auditor@co.nevada.ca.us](mailto:propertytax.auditor@co.nevada.ca.us).

Sincerely,

/s/

Linda Sager  
Administrative Analyst II



STATE OF CALIFORNIA  
COUNTY OF NEVADA

MARCIA L. SALTER – AUDITOR-CONTROLLER

Auditor-Controller  
950 Maidu Avenue  
Nevada City CA 95959

(530) 265-1244  
Fax: (530) 265-9843  
Email: [auditor.controller@co.nevada.ca.us](mailto:auditor.controller@co.nevada.ca.us)

December 20, 2018

VIA EMAIL

San Juan Ridge Water District  
PO Box 196  
North San Juan, CA 95960

Re: 18/19 Property Tax Administrative Fee &/or Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administration fee to those taxing entities that share in the 1% ad valorem property tax. This fee is mandated under the Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process. The net costs of the Assessor, Tax Collector, and the Auditor-Controller property tax activities is allocated proportionally to each of the taxing entities that share in the 1% ad valorem property tax.

In accordance with Government Code 50077 (b) “if special taxes are collected by county, the county may deduct its reasonable costs incurred for the service before remittal of the balance”. For the 2018/19 tax roll, the cost recovery amount is \$.50 per parcel for submitted voter approved. For Direct Charges excluded from the County Teeter Plan, the amount is \$1.00 per parcel. In addition, there will be an annual flat charge of \$200.00 per direct charge/payment code.

The total amount(s) for your district is (are) itemized as follows:

Property Tax Administrative Fee (formerly known as SB 2557 cost)	\$371.00
Direct Charge Administration Cost Recovery	

A journal will be processed this month to deduct the fee(s).

If you have any questions, please contact either Suzanne Jewett or myself at [propertytax.auditor@co.nevada.ca.us](mailto:propertytax.auditor@co.nevada.ca.us).

Sincerely,

/s/

Linda Sager  
Administrative Analyst II

STATE OF CALIFORNIA  
COUNTY OF NEVADA

MARCIA L. SALTER – AUDITOR-CONTROLLER

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950 Maidu Avenue  
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Fax: (530) 265-9843  
Email: [auditor.controller@co.nevada.ca.us](mailto:auditor.controller@co.nevada.ca.us)

December 20, 2018

VIA EMAIL

Sheriff-Admin Medical Marijuana Abatement  
Attn: Rolf Kleinhans

Re: 18/19 Property Tax Administrative Fee &/or Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administration fee to those taxing entities that share in the 1% ad valorem property tax. This fee is mandated under the Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process. The net costs of the Assessor, Tax Collector, and the Auditor-Controller property tax activities is allocated proportionally to each of the taxing entities that share in the 1% ad valorem property tax.

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The total amount(s) for your district is (are) itemized as follows:

Property Tax Administrative Fee (formerly known as SB 2557 cost)	
Direct Charge Administration Cost Recovery	\$202.00

A journal will be processed this month to deduct the fee(s).

If you have any questions, please contact either Suzanne Jewett or myself at [propertytax.auditor@co.nevada.ca.us](mailto:propertytax.auditor@co.nevada.ca.us).

Sincerely,

/s/

Linda Sager  
Administrative Analyst II





STATE OF CALIFORNIA  
COUNTY OF NEVADA

MARCIA L. SALTER – AUDITOR-CONTROLLER

Auditor-Controller  
950 Maidu Avenue  
Nevada City CA 95959

(530) 265-1244  
Fax: (530) 265-9843  
Email: [auditor.controller@co.nevada.ca.us](mailto:auditor.controller@co.nevada.ca.us)

December 20, 2018

VIA EMAIL

Tahoe Forest Hospital District  
Attn: Crystal Betts C.F.O  
PO Box 759  
Truckee, CA 96160

Re: 18/19 Property Tax Administrative Fee &/or Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administration fee to those taxing entities that share in the 1% ad valorem property tax. This fee is mandated under the Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process. The net costs of the Assessor, Tax Collector, and the Auditor-Controller property tax activities is allocated proportionally to each of the taxing entities that share in the 1% ad valorem property tax.

In accordance with Government Code 50077 (b) “if special taxes are collected by county, the county may deduct its reasonable costs incurred for the service before remittal of the balance”. For the 2018/19 tax roll, the cost recovery amount is \$.50 per parcel for submitted voter approved. For Direct Charges excluded from the County Teeter Plan, the amount is \$1.00 per parcel. In addition, there will be an annual flat charge of \$200.00 per direct charge/payment code.

The total amount(s) for your district is (are) itemized as follows:

Property Tax Administrative Fee (formerly known as SB 2557 cost)	\$51,503.00
Direct Charge Administration Cost Recovery	

A journal will be processed this month to deduct the fee(s).

If you have any questions, please contact either Suzanne Jewett or myself at [propertytax.auditor@co.nevada.ca.us](mailto:propertytax.auditor@co.nevada.ca.us).

Sincerely,

/s/

Linda Sager  
Administrative Analyst II

# STATE OF CALIFORNIA COUNTY OF NEVADA

MARCIA L. SALTER – AUDITOR-CONTROLLER

Auditor-Controller  
950 Maidu Avenue  
Nevada City CA 95959

(530) 265-1244  
Fax: (530) 265-9843  
Email: [auditor.controller@co.nevada.ca.us](mailto:auditor.controller@co.nevada.ca.us)

December 20, 2018

VIA EMAIL

Tahoe Truckee Joint Unified School District  
C/O Placer Co Auditor-Controller  
2670 Richardson Drive  
Auburn, CA 95603

Re: 18/19 Property Tax Administrative Fee &/or Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administration fee to those taxing entities that share in the 1% ad valorem property tax. This fee is mandated under the Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process. The net costs of the Assessor, Tax Collector, and the Auditor-Controller property tax activities is allocated proportionally to each of the taxing entities that share in the 1% ad valorem property tax.

In accordance with Government Code 50077 (b) "if special taxes are collected by county, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2018/19 tax roll, the cost recovery amount is \$.50 per parcel for submitted voter approved. For Direct Charges excluded from the County Teeter Plan, the amount is \$1.00 per parcel. In addition, there will be an annual flat charge of \$200.00 per direct charge/payment code.

The total amount(s) for your district is (are) itemized as follows:

Property Tax Administrative Fee (formerly known as SB 2557 cost)	
Direct Charge Administration Cost Recovery	\$7,991.50

A journal will be processed this month to deduct the fee(s).

If you have any questions, please contact either Suzanne Jewett or myself at [propertytax.auditor@co.nevada.ca.us](mailto:propertytax.auditor@co.nevada.ca.us).

Sincerely,

/s/

Linda Sager  
Administrative Analyst II



STATE OF CALIFORNIA  
COUNTY OF NEVADA

MARCIA L. SALTER – AUDITOR-CONTROLLER

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950 Maidu Avenue  
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Fax: (530) 265-9843  
Email: [auditor.controller@co.nevada.ca.us](mailto:auditor.controller@co.nevada.ca.us)

December 20, 2018

VIA EMAIL

Tahoe Truckee Sanitation Agency  
13720 Joerger Drive  
Truckee, CA 96161

Re: 18/19 Property Tax Administrative Fee &/or Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administration fee to those taxing entities that share in the 1% ad valorem property tax. This fee is mandated under the Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process. The net costs of the Assessor, Tax Collector, and the Auditor-Controller property tax activities is allocated proportionally to each of the taxing entities that share in the 1% ad valorem property tax.

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The total amount(s) for your district is (are) itemized as follows:

Property Tax Administrative Fee (formerly known as SB 2557 cost)	\$23,850.00
Direct Charge Administration Cost Recovery	\$512.00

A journal will be processed this month to deduct the fee(s).

If you have any questions, please contact either Suzanne Jewett or myself at [propertytax.auditor@co.nevada.ca.us](mailto:propertytax.auditor@co.nevada.ca.us).

Sincerely,

/s/

Linda Sager  
Administrative Analyst II

# STATE OF CALIFORNIA COUNTY OF NEVADA

MARCIA L. SALTER – AUDITOR-CONTROLLER

Auditor-Controller  
950 Maidu Avenue  
Nevada City CA 95959

(530) 265-1244  
Fax: (530) 265-9843  
Email: [auditor.controller@co.nevada.ca.us](mailto:auditor.controller@co.nevada.ca.us)

December 20, 2018

VIA EMAIL

Town of Truckee  
Attn: Kim Szczurek, Adm  
10183 Truckee Airport Rd  
Truckee, CA 96161

Re: 18/19 Property Tax Administrative Fee &/or Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administration fee to those taxing entities that share in the 1% ad valorem property tax. This fee is mandated under the Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process. The net costs of the Assessor, Tax Collector, and the Auditor-Controller property tax activities is allocated proportionally to each of the taxing entities that share in the 1% ad valorem property tax.

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The total amount(s) for your district is (are) itemized as follows:

Property Tax Administrative Fee (formerly known as SB 2557 cost)	\$233,630.00
Direct Charge Administration Cost Recovery	\$11,989.50

A journal will be processed this month to deduct the fee(s).

If you have any questions, please contact either Suzanne Jewett or myself at [propertytax.auditor@co.nevada.ca.us](mailto:propertytax.auditor@co.nevada.ca.us).

Sincerely,

/s/

Linda Sager  
Administrative Analyst II



STATE OF CALIFORNIA  
COUNTY OF NEVADA

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Fax: (530) 265-9843  
Email: [auditor.controller@co.nevada.ca.us](mailto:auditor.controller@co.nevada.ca.us)

December 20, 2018

VIA EMAIL

Truckee Cemetery District  
PO Box 2803  
Truckee, CA 96160

Re: 18/19 Property Tax Administrative Fee &/or Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administration fee to those taxing entities that share in the 1% ad valorem property tax. This fee is mandated under the Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process. The net costs of the Assessor, Tax Collector, and the Auditor-Controller property tax activities is allocated proportionally to each of the taxing entities that share in the 1% ad valorem property tax.

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The total amount(s) for your district is (are) itemized as follows:

Property Tax Administrative Fee (formerly known as SB 2557 cost)	\$3,647.00
Direct Charge Administration Cost Recovery	

A journal will be processed this month to deduct the fee(s).

If you have any questions, please contact either Suzanne Jewett or myself at [propertytax.auditor@co.nevada.ca.us](mailto:propertytax.auditor@co.nevada.ca.us).

Sincerely,

/s/

Linda Sager  
Administrative Analyst II



STATE OF CALIFORNIA  
COUNTY OF NEVADA

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950 Maidu Avenue  
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Fax: (530) 265-9843  
Email: [auditor.controller@co.nevada.ca.us](mailto:auditor.controller@co.nevada.ca.us)

December 20, 2018

VIA EMAIL

Truckee Donner Rec & Park District  
8924 Donner Pass Road  
Truckee, CA 96161

Re: 18/19 Property Tax Administrative Fee &/or Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administration fee to those taxing entities that share in the 1% ad valorem property tax. This fee is mandated under the Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process. The net costs of the Assessor, Tax Collector, and the Auditor-Controller property tax activities is allocated proportionally to each of the taxing entities that share in the 1% ad valorem property tax.

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The total amount(s) for your district is (are) itemized as follows:

Property Tax Administrative Fee (formerly known as SB 2557 cost)	\$103,683.00
Direct Charge Administration Cost Recovery	\$8,359.50

A journal will be processed this month to deduct the fee(s).

If you have any questions, please contact either Suzanne Jewett or myself at [propertytax.auditor@co.nevada.ca.us](mailto:propertytax.auditor@co.nevada.ca.us).

Sincerely,

/s/

Linda Sager  
Administrative Analyst II



STATE OF CALIFORNIA  
COUNTY OF NEVADA

MARCIA L. SALTER – AUDITOR-CONTROLLER

Auditor-Controller  
950 Maidu Avenue  
Nevada City CA 95959

(530) 265-1244  
Fax: (530) 265-9843  
Email: [auditor.controller@co.nevada.ca.us](mailto:auditor.controller@co.nevada.ca.us)

December 20, 2018

VIA EMAIL

Truckee Fire District  
PO Box 2768  
Truckee, CA 96160

Re: 18/19 Property Tax Administrative Fee &/or Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administration fee to those taxing entities that share in the 1% ad valorem property tax. This fee is mandated under the Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process. The net costs of the Assessor, Tax Collector, and the Auditor-Controller property tax activities is allocated proportionally to each of the taxing entities that share in the 1% ad valorem property tax.

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The total amount(s) for your district is (are) itemized as follows:

Property Tax Administrative Fee (formerly known as SB 2557 cost)	\$131,890.00
Direct Charge Administration Cost Recovery	\$9,550.00

A journal will be processed this month to deduct the fee(s).

If you have any questions, please contact either Suzanne Jewett or myself at [propertytax.auditor@co.nevada.ca.us](mailto:propertytax.auditor@co.nevada.ca.us).

Sincerely,

/s/

Linda Sager  
Administrative Analyst II



STATE OF CALIFORNIA  
COUNTY OF NEVADA

MARCIA L. SALTER – AUDITOR-CONTROLLER

Auditor-Controller  
950 Maidu Avenue  
Nevada City CA 95959

(530) 265-1244  
Fax: (530) 265-9843  
Email: [auditor.controller@co.nevada.ca.us](mailto:auditor.controller@co.nevada.ca.us)

December 20, 2018

VIA EMAIL

Truckee RDA  
Attn: Kim Szczurek, Adm  
10183 Truckee Airport Rd  
Truckee, CA 96161

Re: 18/19 Property Tax Administrative Fee &/or Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administration fee to those taxing entities that share in the 1% ad valorem property tax. This fee is mandated under the Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process. The net costs of the Assessor, Tax Collector, and the Auditor-Controller property tax activities is allocated proportionally to each of the taxing entities that share in the 1% ad valorem property tax.

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The total amount(s) for your district is (are) itemized as follows:

Property Tax Administrative Fee (formerly known as SB 2557 cost)	\$51,948.00
Direct Charge Administration Cost Recovery	

A journal will be processed this month to deduct the fee(s).

If you have any questions, please contact either Suzanne Jewett or myself at [propertytax.auditor@co.nevada.ca.us](mailto:propertytax.auditor@co.nevada.ca.us).

Sincerely,

/s/

Linda Sager  
Administrative Analyst II





STATE OF CALIFORNIA  
COUNTY OF NEVADA

MARCIA L. SALTER – AUDITOR-CONTROLLER

Auditor-Controller  
950 Maidu Avenue  
Nevada City CA 95959

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Fax: (530) 265-9843  
Email: [auditor.controller@co.nevada.ca.us](mailto:auditor.controller@co.nevada.ca.us)

December 20, 2018

VIA EMAIL

Truckee Sanitary District  
12304 Joerger Drive  
Truckee, CA 96161

Re: 18/19 Property Tax Administrative Fee &/or Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administration fee to those taxing entities that share in the 1% ad valorem property tax. This fee is mandated under the Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process. The net costs of the Assessor, Tax Collector, and the Auditor-Controller property tax activities is allocated proportionally to each of the taxing entities that share in the 1% ad valorem property tax.

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The total amount(s) for your district is (are) itemized as follows:

Property Tax Administrative Fee (formerly known as SB 2557 cost)	\$107,878.00
Direct Charge Administration Cost Recovery	\$5,557.50

A journal will be processed this month to deduct the fee(s).

If you have any questions, please contact either Suzanne Jewett or myself at [propertytax.auditor@co.nevada.ca.us](mailto:propertytax.auditor@co.nevada.ca.us).

Sincerely,

/s/

Linda Sager  
Administrative Analyst II



STATE OF CALIFORNIA  
COUNTY OF NEVADA

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Auditor-Controller  
950 Maidu Avenue  
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Fax: (530) 265-9843  
Email: [auditor.controller@co.nevada.ca.us](mailto:auditor.controller@co.nevada.ca.us)

December 20, 2018

VIA EMAIL

Truckee Tahoe Airport District  
10356 Truckee Airport Rd  
Truckee, CA 96161

Re: 18/19 Property Tax Administrative Fee &/or Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administration fee to those taxing entities that share in the 1% ad valorem property tax. This fee is mandated under the Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process. The net costs of the Assessor, Tax Collector, and the Auditor-Controller property tax activities is allocated proportionally to each of the taxing entities that share in the 1% ad valorem property tax.

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The total amount(s) for your district is (are) itemized as follows:

Property Tax Administrative Fee (formerly known as SB 2557 cost)	\$40,248.00
Direct Charge Administration Cost Recovery	

A journal will be processed this month to deduct the fee(s).

If you have any questions, please contact either Suzanne Jewett or myself at [propertytax.auditor@co.nevada.ca.us](mailto:propertytax.auditor@co.nevada.ca.us).

Sincerely,

/s/

Linda Sager  
Administrative Analyst II

# STATE OF CALIFORNIA COUNTY OF NEVADA

MARCIA L. SALTER – AUDITOR-CONTROLLER

Auditor-Controller  
950 Maidu Avenue  
Nevada City CA 95959

(530) 265-1244  
Fax: (530) 265-9843  
Email: [auditor.controller@co.nevada.ca.us](mailto:auditor.controller@co.nevada.ca.us)

December 20, 2018

VIA EMAIL

Truckee-Donner PUD  
PO Box 309  
Truckee, CA 96160

Re: 18/19 Property Tax Administrative Fee &/or Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administration fee to those taxing entities that share in the 1% ad valorem property tax. This fee is mandated under the Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process. The net costs of the Assessor, Tax Collector, and the Auditor-Controller property tax activities is allocated proportionally to each of the taxing entities that share in the 1% ad valorem property tax.

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The total amount(s) for your district is (are) itemized as follows:

Property Tax Administrative Fee (formerly known as SB 2557 cost)	
Direct Charge Administration Cost Recovery	\$4,100.00

A journal will be processed this month to deduct the fee(s).

If you have any questions, please contact either Suzanne Jewett or myself at [propertytax.auditor@co.nevada.ca.us](mailto:propertytax.auditor@co.nevada.ca.us).

Sincerely,

/s/

Linda Sager  
Administrative Analyst II

# STATE OF CALIFORNIA COUNTY OF NEVADA

MARCIA L. SALTER – AUDITOR-CONTROLLER

Auditor-Controller  
950 Maidu Avenue  
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December 20, 2018

VIA EMAIL

Washington Water District  
PO Box 34  
Washington, CA 95986

Re: 18/19 Property Tax Administrative Fee &/or Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administration fee to those taxing entities that share in the 1% ad valorem property tax. This fee is mandated under the Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process. The net costs of the Assessor, Tax Collector, and the Auditor-Controller property tax activities is allocated proportionally to each of the taxing entities that share in the 1% ad valorem property tax.

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The total amount(s) for your district is (are) itemized as follows:

Property Tax Administrative Fee (formerly known as SB 2557 cost)	\$668.00
Direct Charge Administration Cost Recovery	\$203.00

A journal will be processed this month to deduct the fee(s).

If you have any questions, please contact either Suzanne Jewett or myself at [propertytax.auditor@co.nevada.ca.us](mailto:propertytax.auditor@co.nevada.ca.us).

Sincerely,

/s/

Linda Sager  
Administrative Analyst II

# STATE OF CALIFORNIA COUNTY OF NEVADA

MARCIA L. SALTER – AUDITOR-CONTROLLER

Auditor-Controller  
950 Maidu Avenue  
Nevada City CA 95959

(530) 265-1244  
Fax: (530) 265-9843  
Email: [auditor.controller@co.nevada.ca.us](mailto:auditor.controller@co.nevada.ca.us)

December 20, 2018

VIA EMAIL

Western Gateway Park  
PO Box 597  
Penn Valley, CA 95946

Re: 18/19 Property Tax Administrative Fee &/or Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administration fee to those taxing entities that share in the 1% ad valorem property tax. This fee is mandated under the Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process. The net costs of the Assessor, Tax Collector, and the Auditor-Controller property tax activities is allocated proportionally to each of the taxing entities that share in the 1% ad valorem property tax.

In accordance with Government Code 50077 (b) "if special taxes are collected by county, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2018/19 tax roll, the cost recovery amount is \$.50 per parcel for submitted voter approved. For Direct Charges excluded from the County Teeter Plan, the amount is \$1.00 per parcel. In addition, there will be an annual flat charge of \$200.00 per direct charge/payment code.

The total amount(s) for your district is (are) itemized as follows:

Property Tax Administrative Fee (formerly known as SB 2557 cost)	
Direct Charge Administration Cost Recovery	\$4,370.50

A journal will be processed this month to deduct the fee(s).

If you have any questions, please contact either Suzanne Jewett or myself at [propertytax.auditor@co.nevada.ca.us](mailto:propertytax.auditor@co.nevada.ca.us).

Sincerely,

/s/

Linda Sager  
Administrative Analyst II