



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

Date: August 14, 2019
To: Golden West CSD
Attn: Audrey Keebler
Via email @ audreykeebler@gwcsd.org

From: Joy Shaw, Property Tax Division
RE: 2019/20 Direct Charge Levy Enrollment Confirmation-Reject Memo
For Direct Charge Tax Code **54408**

The District's Annual Certification of Levy and Data Transmission form 8/13/2019 am dated has been received and processed with the following results.

- The submitted direct charge levies for the tax code processed successfully.
 - The direct charge levies for the tax code will be enrolled on the 2019/20 secured tax roll. No further action is needed from the district unless the district determines additions/deletions/changes are needed, in which case the district may submit a new data upload file for the tax code (which includes all levies for the direct charge tax code to overwrite the levies previously uploaded for the tax code) by August 30.
 - The direct charge levies will be enrolled on the 2019/20 unsecured tax roll.
- The data upload for the tax code was rejected in its entirety for one or more of the following reasons. At this time, \$0 and zero ANs are levied on the direct charge tax code. Any known errors are indicated below; however, additional errors could exist. To remedy, **submit a new/corrected data upload file (with all levies for the tax code, not just the rejected levies)** along with a **new Annual Certification of Levy and Data Submission form** for the tax code by August 30.
 - Duplicated ANs on the data upload file for the same direct charge tax code.
 - Invalid ANs. This may include invalid ANs for the current tax year which were valid last year.
 - \$0 amount(s).
 - Amount(s) not divisible into two equal installments (amount ending in odd cent).
 - Total amount on the data upload file doesn't equal the total amount as shown on the *Annual Certification of Levy and Data Submission* form. This could be for a variety of reasons including duplicated ANs with the same amount.
 - Invalid direct charge tax code.
 - AN appears to be outside of district's boundary. Please contact the Auditor if it is inside.
 - Total number of records on the data upload file doesn't equal the total number of records as shown on the *Annual Certification of Levy and Data Submission* form. This could be for a variety of reasons including duplicated ANs with the same amount.
 - Record(s) in the wrong format. Possibilities include extra spaces/headers/footers/etc.
 - Format not consistent throughout entire data upload file.
 - Unreadable record(s).
 - Other:

cc: direct charge tax code annual file

El Dorado County, Auditor-Controller, Property Tax Division
360 Fair Lane, Placerville CA 95667 (530) 621-5470

Direct Charge Levy
Annual Certification of Levy and Data Submission Form

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The information on this form is used to ensure accuracy related to the submission of the direct charge levy data file submitted by August 10. Submit this form each time a data file is submitted. Any file format errors, invalid ANs, amount with an odd cent, or \$0 amount will cause the entire data submission to fail. Please note that each data submission will completely overwrite any previously submitted data for that tax year.

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- Review the Background and Instructions information on this page.
- Locate and print the page(s) with the district's direct charge tax code(s).
- Complete the information below.
- Sign and date the form(s) related only to the specific district's direct charges.
- Retain a copy for the district's records.
- Submit the completed form to the Auditor-Controller, Property Tax Division by **August 30, 2019**, along with the data file (4 data formats are available). Submissions may be made via email, mail, or in person. District bears the responsibility to ensure delivery to the Property Tax Division.

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Direct Charge Tax Code/Brief Description: **54408 Spcl Tax: Golden West CSD Election 8/7/1984**
 District Name: Golden West CSD
 District Email Address: audreykeebler@gwcsd.org
 Property Tax Division Staff Information: Joy Shaw 530/621-5473 joy.shaw@edcgov.us
 For Tax year: **2019/20** (July 1, 2019 through June 30, 2020)

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The undersigned hereby: attests that the direct charge levies have been verified for accuracy and approved by the district; agrees to the cost recovery for direct charges enrolled; and agrees to the statutory and procedural terms for collection on the tax roll.

Check One:

- Only one direct charge tax code # on the file
 Multiple direct charge tax code #s on the file

Check One:

- 1st Submission for tax roll for the tax year
 Resubmission for tax roll for the tax year

Check One:

- Data file is for secured tax roll
 Data file is for unsecured tax roll

13 August 2019 AM PM
 Date Submitted

456
 Number of Records
 (all levies will reject if different from data file)

\$ 54,720
 Total Amount
 (all levies will reject if different from data file)

Finance Officer
 Title of Authorized Person Certifying this Form

AUDREY B. KEEBLER
 Print Name of Authorized Person Certifying this Form

Audrey B. Keebler
 Signature of Authorized Person Certifying this Form

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Date Received _____ Date Loaded _____ Loaded By _____
 Successfully Processed
 All Records Rejected
 Date Sent Confirm-Reject Memo _____

To place levies on the tax roll, please identify the district's direct charge type and then complete the information in that row. Submit the signed document (only the applicable page need be submitted). One sheet per direct charge tax code number.

Golden West CSD

8 August 2019

54408

District Name

Date

Direct Charge Tax Code # (1 per page)

Audrey B. Reebler

Finance Officer GWCSD

Audrey B. Reebler

Print Name of Authorized Person Certifying this Form

Title of Authorized Person Certifying this Form

Signature of Authorized Person Certifying this Form

Category	DIRECT CHARGE TYPE	Enabling legislation (may include specific and additional requirements regarding who/what/when/how the levy is authorized)	District submits documents authorizing execution of the enabling legislation	Are Documents already on file with Auditor?	Are any Documents already on file current & accurate?	Authorization to appear on the tax roll?	District submits documents authorizing Auditor to place on tax roll	Are Documents already on file with Auditor?	Are any Documents already on file current & active?
Special Taxes	Voter Approved Special Tax GOV\$50075 et seq.	<input type="checkbox"/> Airport Districts PUC\$22909 <input type="checkbox"/> City Property Hospitals Managed by Board of Hospital Trustees GOV\$37617 <input type="checkbox"/> Community College GOV\$50079.1 <input checked="" type="checkbox"/> Community Services Districts GOV\$61121 <input type="checkbox"/> County GOV\$23027 <input type="checkbox"/> County Advertising GOV\$26100 <input type="checkbox"/> County Agriculture & Fairs GOV\$25904 <input type="checkbox"/> County Airports GOV\$26020 <input type="checkbox"/> County Highway SHC\$1550.2 <input type="checkbox"/> County Local Health Departments HSC\$101350 <input type="checkbox"/> County Mosquito Abatement & Vector Control GOV\$25842.5 & HSC\$2081 <input type="checkbox"/> County Parks & Recreation GOV\$25558 <input type="checkbox"/> County Service Areas GOV\$25215.2 <input type="checkbox"/> County Transportation & Airports GOV\$26020 <input type="checkbox"/> County Veterans Institutions MVC\$1121 <input type="checkbox"/> County/City Veterans Buildings/etc MVC\$1262 <input type="checkbox"/> County Water Districts WAT\$31653 <input type="checkbox"/> Fire Protection Districts HSC\$13911 <input type="checkbox"/> Harbor Districts HNC \$6092.5 <input type="checkbox"/> Hospital Districts GOV\$53730.01 <input type="checkbox"/> Irrigation Districts WAT\$22078.5 <input type="checkbox"/> Memorial Districts MVC\$1192.5 <input type="checkbox"/> Mosquito Abatement & Vector Control Districts HSC\$2081 <input type="checkbox"/> Municipal Utility Districts PUC\$12891.5 <input type="checkbox"/> Municipal Water Districts WAT\$72090.5 <input type="checkbox"/> Pest Abatement Districts HSC\$2871.8 <input type="checkbox"/> Police Protection Districts HSC\$20110 <input type="checkbox"/> Port Districts HNC \$6364 <input type="checkbox"/> Public Cemetery Districts HSC\$9081(a) <input type="checkbox"/> Public Library GOV\$53717 <input type="checkbox"/> Public Utility Districts PUC\$16641.5 <input type="checkbox"/> Public Works Sidewalks GOV\$40471 <input type="checkbox"/> Recreation & Park Districts PRC\$5789.1 <input type="checkbox"/> Regional Park/Park & Open Space/Open Space Districts PRC\$55566 <input type="checkbox"/> Resort Improvement District PRC\$13161.5 <input type="checkbox"/> Resource Conservation District PRC\$9513 <input type="checkbox"/> Other, please contact Auditor's Office	Copy of sample ballot showing wording submitted to voters AND Copy of certified election results (certified by Elections department) declaring ballot measure passed	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	GOV\$50077(b)	Attested copy of resolution or ordinance	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No, it's attached	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A

Direct Charge Levy Process
Proposition 218 Certification Form

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- The District's direct charge is an **assessment** that with regard to any applicable sections of the State Constitution Articles XIIC & XIID and related case law is:
- In compliance.
 - Not** in compliance.
 - Grandfathered (certain assessments existing prior to 7/1/1997 with no changes to methodology).
 - Not subject** to any aspect of the requirements of the State Constitution Articles XIIC & XIID and related case law.
- The District's direct charge is a **fee or charge** that with regard to any applicable sections of the State Constitution Articles XIIC & XIID and related case law is:
- In compliance.
 - Not** in compliance.
 - Not subject** to any aspect of the requirements of the State Constitution Articles XIIC & XIID and related case law.
- The District's direct charge is a **special tax** that with regard to any applicable sections of the State Constitution Articles XIIC & XIID and related case law is:
- In compliance.
 - Not** in compliance.
 - Not subject** to any aspect of the requirements of the State Constitution Articles XIIC & XIID and related case law.
- The District's direct charge is an **abatement** that with regard to any applicable sections of the State Constitution Articles XIIC & XIID and related case law is:
- In compliance.
 - Not** in compliance.
 - Not subject** to any aspect of the requirements of the State Constitution Articles XIIC & XIID and related case law.
- Other: _____

GOLDEN WEST CSD
District Name

54408
Direct Charge Code Tax Number(s) (or attach list)

Audrey B. Reebler
Print Name of Authorized Person Certifying this Form

Finance Officer
Title of Authorized Person Certifying this Form

Audrey B. Reebler
Signature of Authorized Person Certifying this Form

8 August 2019
Date Form Certified

Direct Charge Levy Process

Local Agency Special Tax & Bond Accountability Act - Response Form Page 2 of 2

The district has a direct charge levy that is subject to the Accountability Act. Proceed to Question A:

A. The district levied this direct charge last fiscal year (the fiscal year ending prior to January 1 of this calendar year):

- Yes. Proceed to Question B.
 No. State law doesn't require a report when not levied the prior year; thus, the remaining questions do not need to be answered. Proceed to the sign/date section of the form.

B. The district filed an Accountability Act report with the district's board:

- Yes, it was filed with the district's board timely on 8 / SEPT / 2019. Proceed to Question C.
 Yes, however, it was not filed timely with the district's board. Instead, it was filed on ____ / ____ / _____. Proceed to Question C.
 No. Since no report was filed, there is nothing to send to the Auditor-Controller under the Public Records Act. The remaining questions do not need to be answered. Proceed to the sign/date section of the form.

C. The annual Accountability Act report identifies all legally required criteria (see the Background section of this form):

- Yes. Proceed to Question D.
 No. Proceed to Question D.

D. Attached is an attested copy of the annual Accountability Act report, as requested under the California Public Records Act.

- Yes. Proceed to the sign/date section of the form.
 No, nothing is attached because _____
_____. Proceed to the sign/date section of the form.

The district's direct charge levy is not a "Voter-Approved Special Tax", a "Qualified Special Tax", or a bonded "Mello-Roos Community Facilities District Act of 1982 Special Tax". Instead, the district's direct charge levy is some other type that is not subject to the Accountability Act. Thus, no such report is on file with the district's board. Proceed to the sign/date section of the form.

GOLDEN WEST CSD

District Name

54408

Direct Charge Tax Code Number(s) (or attach list)

AUDREY B. REEBER

Print Name of Authorized Person Certifying this Form

Finance Officer

Title of Authorized Person Certifying this Form

Audrey B. Reeber

Signature of Authorized Person Certifying this Form

8 August 2019

Date Form Certified

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GOLDEN WEST COMMUNITY SERVICES DISTRICT

PO Box 448
El Dorado, CA 95623

LOCAL AGENCY SPECIAL TAX AND BOND ACCOUNTABILITY REPORTS

SUMMARY OF 2017-18 FISCAL YEAR

The following information is provided in accordance with GC 50075-50077.5:

Purpose: The purpose of the Special tax is upkeep and maintenance of designated district roads.

Income: Income received through the Special Tax was \$54, 720.

Deposit: This sum was placed in the district depositor's account #801 011 (index code 801 116).

Expense: The following road maintenance was completed in the 2017-18 fiscal year.

1	Weed Abatement	5213
2	Shoulder Cleaning and Reshaping	14650
3	Road Maintenance and Materials	30857
4	Road Supervision and Engineering	4000
	TOTAL	54720

There are no other pending project as identified under Subdivision (a) of GC 50075.1.

I certify that this is a true summary of a report given to the GWCSO Board of Directors for approval at their regularly scheduled September 8, 2018 meeting.

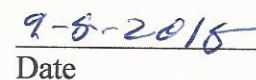


Audrey B. Keebler, GWCSO Finance Officer



Date

Attested:


GWCSO Secretary
Date

El Dorado County, Auditor-Controller, Property Tax Division
360 Fair Lane, Placerville CA 95667 (530) 621-5470
Direct Charge Information Sheet as of May 13, 2019

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The information on this form is used to ensure accuracy related to the direct charge levy, contact information, revenue distribution, etc. The review, validation, and submission of this information is necessary each year by the statutory deadline of **August 10**. The district may make additional updates to the information anytime throughout the year by submitting an updated form.

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- Review the Background and Instructions information on this page.
- Locate and print the page(s) with the district's direct charge(s).
- Review and validate the information below.
- Notate changes/inaccuracies using a colored pen or highlighter. IF using a pdf text editing tool, also use the highlighting tool to highlight the changes. Changes must be obvious when glancing at the form.
- Sign and date the form(s) related only to the specific district's direct charges.
- Retain a copy for your records.
- Submit the completed form to the Auditor-Controller, Property Tax Division by **August 10**, along with the other required forms. Submissions may be made via mail, fax, or email.

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Direct Charge Tax Code: **54408** FYI Tax Code <2018/19: 20521
 Description on the Tax Bill: **Spcl Tax: Golden West CSD Election 8/7/1984**
 Property Tax Division Staff Assignment: **Joy Shaw**
 Property Tax Division Staff Email: **joy.shaw@edcgov.us**
 Property Tax Division Staff Phone Number: **530/621-5473**
 Teeter Plan (R&T\$4701 et seq.) (Y or N): **N**

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District Name: **Golden West CSD**
Type & Description: **Special Tax - Election of 8/7/1984 for Primarily Maintaining Certain Roads within District Boundaries** *either 84 or 1984*
Category: **Special Taxes**
Phone# on Tax Bill: **530/620-6844**
District Contact: **Audrey Keebler**
P.O. Box 448
El Dorado, CA 95623

District Email Address: **audreykeebler@gwcsd.org**
District Phone# - During Business Hours: **530/620-6844**
District Phone# - Alternate (if applicable):
District FAX Number (if applicable):
District Website (if applicable): **http://gwcsd.org/**

Consultant Name (if applicable):
Consultant Address:
Consultant City/State/Zip:
Consultant Phone:
Consultant FAX:
Consultant Email Address:

FENIX/MUNIS G/L Org Code: **8011000**
FENIX/MUNIS Revenue Object: **0175**
FENIX/MUNIS Project String (if applicable):
Current Year Levy Status: **Active**

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- Please make changes that have been obviously noted above.
 The information above is accurate and no changes are needed.

AUDREY B. KEEBLER
 Print Name of Authorized Person Certifying this Form

Finance Officer
 Title of Authorized Person Certifying this Form

Audrey B. Keebler
 Signature of Authorized Person Certifying this Form

8 August 2019
 Date Form Certified

Direct Charge Levy Process
Secured/Unsecured Tax Roll Certification Form

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- The District's levy is a delinquent fee/charge/abatement (see chart above). Check any that apply. If more than one applies, submit multiple sets of electronic data files (contact Auditor prior to submission).
 - The levy is subject to the criteria where any property sold¹ or encumbered² "prior to December 10 of the current calendar year" is eligible only for the unsecured roll. Check any that apply. If more than one applies, submit multiple sets of electronic data files (contact Auditor prior to submission).
 - The District hereby certifies the property levied has not been sold¹ or encumbered² prior to delivery to the Auditor and may be placed on the secured tax roll. In addition, the District agrees to complete and submit a Direct Charge Correction Form to the Auditor by March 1 to move the levy to the unsecured roll on any property sold¹ or encumbered² by December 10.
 - The District hereby certifies the property levied has been sold¹ or encumbered² prior to delivery to the Auditor and is eligible only for the unsecured tax roll.
 - The levy is subject to the criteria where any property sold¹ or encumbered² "during the year prior to the date on which the first installment of the general taxes that include the charges appears on the assessment roll^{3,4}" is eligible only for the unsecured roll. Check any that apply. If more than one applies, submit multiple sets of data.
 - The District hereby certifies the property levied has not been sold¹ or encumbered² prior to delivery to the Auditor and may be placed on the secured tax roll. In addition, the District agrees to complete and submit a Direct Charge Correction Form to the Auditor by March 1 to move the levy to the unsecured roll on any property sold¹ or encumbered² by during the year prior to the date on which the first installment of the general taxes that include the charges appears on the assessment roll^{3,4}.
 - The District hereby certifies the property levied has been sold¹ or encumbered² prior to delivery to the Auditor and is eligible only for the unsecured tax roll.
 - The levy is subject to the criteria where any property sold¹ or encumbered² "in the year preceding the date on which the 1st installment of real property taxes which evidence the charges appears on the roll³" is not eligible to be placed on the secured or unsecured tax rolls. The district hereby certifies the property levied has not been sold¹ or encumbered² since August/September of the prior year through to the time the levy is delivered to the Auditor and may be placed on the secured tax roll. In addition, the District agrees to complete and submit a Direct Charge Correction Form to the Auditor by March 1 to remove the levy on any property that is sold¹ or encumbered² between the time delivered to the Auditor and the time the charge appears on the roll.
- The District's levy is a Benefit Assessment District Act of 1982 (BAD) assessment. Check any that apply. If more than one applies, submit multiple sets of electronic data files (contact Auditor prior to submission).
 - The BAD assessment has been levied on the property in previous year(s). The district hereby certifies the property levied is eligible to be placed on the secured tax roll.
 - The BAD assessment is being levied on the property for the 1st time. The district hereby certifies the property levied has not been sold¹ or encumbered² prior to delivery to the Auditor and may be placed on the secured tax roll. In addition, the District agrees to complete and submit a Direct Charge Correction Form to the Auditor by March 1 to move the levy to the unsecured roll on any property sold¹ or encumbered² by December 10.
 - The BAD assessment is being levied on the property for the 1st time. The district hereby certifies the property levied has been sold¹ or encumbered² prior to delivery to the Auditor and is eligible only for the unsecured tax roll.
- The District's levy is an Escaped Direct Charge. Check any that apply. If more than one applies, submit multiple sets of electronic data files (contact Auditor prior to submission).
 - The district hereby certifies the property levied has not been sold¹ or encumbered² subsequent to July 1 of the year of escape and prior to the correction being entered on the current roll and is eligible to be placed on the secured tax roll.
 - The district hereby certifies the property levied has been sold¹ or encumbered² subsequent to July 1 of the year of escape and prior to the correction being entered on the current roll and is eligible to be placed only on the unsecured tax roll.
- Others not eligible for secured tax roll. Please contact the Auditor-Controller's Property Tax Division prior to submitting the direct charge levies.
- The District's levy is not one of the types shown above. The District hereby certifies the property levied is eligible, under the laws of the State of California, to be placed on the secured tax roll.

GOLDEN WEST CSD
District Name

DUDREY B. REEBLER
Print Name of Authorized Person Certifying this Form

Dudrey B. Reebler
Signature of Authorized Person Certifying this Form

54408
Direct Charge Tax Code Number(s) (or attach list)

Finance Officer
Title of Authorized Person Certifying this Form

8 August 2019
Date Form Certified