

Memorandum

To: Mr. Ramon J. Hirsig
Executive Director

Date: June 9, 2005

From: 
David J. Gau, Deputy Director
Property and Special Taxes Department

Subject: ***Proposed Revision to Subscription Fees, and Filing Requirements and Fees
for Jurisdictional Boundary Statements and Redevelopment Project Filings***
(June 30, 2005 Administrative Consent Agenda)

The Tax Area Services Section (TASS) of the Assessment Policy and Standards Division is charged with the responsibility of maintaining the tax-rate area system for the 58 counties in California, and is also responsible for processing jurisdictional boundary changes and notifying county auditors and assessors of such changes.

Government Code section 54902.5 and Health and Safety Code section 33328.4 provide that the Board shall establish a schedule of fees for filing and processing jurisdictional boundary changes and redevelopment projects and that the schedules shall not include any fee that exceeds that reasonable anticipated cost to the Board for performing the work to which the fees relate. The attached proposed fee schedules and filing requirements were last revised in December 1998. The fees have been revised to reflect current costs, and the filing requirements have been updated to clarify and simplify instructions to the applicants.

The following recommended fee schedules and filing requirements are proposed with an effective date of August 1, 2005:

1. SCHEDULE OF ANNUAL CHARGES FOR TAX-RATE AREA MAP SERVICES
(Attachment A)

This schedule is a set of subscription fees for various information and maps developed by TASS that are requested by interested parties. These fees and charges are separate from the fee schedule required by Government Code section 54902.5.

Due to the use of current technology (computers, compact discs, etc.), the cost to provide this information has decreased significantly since the last revision. An analysis was done of the time it takes to produce this information and the cost of the materials involved. The recommended schedule is reflective of the current cost involved in providing this service. The recommended schedule sets a standard fee for each individual county of \$150, compared to the current schedule which charges a high of \$4,051 for the county with the most jurisdictional changes (Los Angeles) to a low of \$350 for the counties with the fewest changes.

2. JURISDICTIONAL BOUNDARY STATEMENT FILING REQUIREMENTS AND FEES
(Attachment B)

The fee schedule for jurisdictional boundary statement filings has been revised to more clearly identify the acreage area to which fees apply. The proposed fees (identified on page 6) remain unchanged from the last revision and reflect the current cost of performing work associated with the processing of jurisdictional boundary changes. Additionally, the instructions for filing requirements have been revised to simplify and clarify the requirements to better serve applicants.

3. REDEVELOPMENT PROJECTS FILING REQUIREMENTS AND FEES (Attachment C)

The fee schedule for redevelopment statement filings has been revised to more clearly identify the acreage area to which fees apply. The proposed fees remain unchanged from the last revision and reflect the current cost for performing work associated with the processing of such filings. Additionally, the instructions for filing requirements have been revised to simplify and clarify the requirements to better serve filers.

Please place this item on the Board June 30, 2005 Administrative Consent Agenda for approval.

DJG:kn
Attachments

cc: Ms. Deborah Pellegrini

Approved: 
Ramon J. Hirsig, Executive Director

BOARD APPROVED
At the _____ Board Meeting

Deborah Pellegrini, Chief
Board Proceedings Division

Map/Code Chart Service for changes to the 2006/2007 Board Roll

All items will be sent via U. S. Post Office

Please check the appropriate column for the county(s) you are subscribing to:

Subscriber ID

**** No charge for county due to no changes for prior year.**

County	Change Notice Subscription	TRA Chart Disk or CD	TRA Chart Paper Copy
Alameda	\$150.00		
** Alpine	150.00		
Amador	150.00		
Butte	150.00		
** Calaveras	150.00		
Colusa	150.00		
Contra Costa	150.00		
** Del Norte	150.00		
El Dorado	150.00		
Fresno	150.00		
** Glenn	150.00		
Humboldt	150.00		
Imperial	150.00		
Inyo	150.00		
Kern	150.00		
Kings	150.00		
Lake	150.00		
Lassen	150.00		
Los Angeles	150.00		
Madera	150.00		
Marin	150.00		
Mariposa	150.00		
** Mendocino	150.00		
Merced	150.00		
** Modoc	150.00		
** Mono	150.00		
Monterey	150.00		
Napa	150.00		
Nevada	150.00		

County	Change Notice Subscription	TRA Chart Disk or CD	TRA Chart Paper Copy
Orange	\$150.00		
Placer	150.00		
** Plumas	150.00		
Riverside	150.00		
Sacramento	150.00		
** San Benito	150.00		
San Bernardino	150.00		
San Diego	150.00		
** San Francisco	150.00		
San Joaquin	150.00		
San Luis Obispo	150.00		
San Mateo	150.00		
Santa Barbara	150.00		
Santa Clara	150.00		
Santa Cruz	150.00		
Shasta	150.00		
** Sierra	150.00		
Siskiyou	150.00		
Solano	150.00		
Sonoma	150.00		
Stanislaus	150.00		
Sutter	150.00		
Tehama	150.00		
** Trinity	150.00		
Tulare	150.00		
Tuolumne	150.00		
Ventura	150.00		
Yolo	150.00		
Yuba	150.00		

Tax-Rate Area Chart Fees:

TRA Chart - Diskette or CD: \$15.00 (per county)
 TRA Chart - Paper Copy: \$55.00 (per county)

Individual Map Sheets:

**\$15.00 per disk or per
paper copy**

Other Service Fees:

Statewide database of Tax-Rate Area Codes: \$100.00 (58 counties, on CD-ROM only)
 City Annexation Notices only: \$2,000.00 (58 counties)
 Special Reports: \$75.00

Subscription Service should be directed to:

(Please make any corrections necessary)

Company _____

Name: _____ Title: _____

Mail Address: _____ Street Delivery Address: _____
(required for FedEx/UPS)

City, State, Zip: _____ City, State, Zip: _____

Telephone: _____ FAX: _____

E-Mail: _____

Signature

Please complete and return to:

State Board of Equalization
 Tax Area Services Section, MIC: 59
 P. O. Box 942879
 Sacramento, CA 94279-0059

STATE BOARD OF EQUALIZATION

CHANGE OF JURISDICTIONAL BOUNDARY

REQUIREMENTS FOR STATEMENTS, GEOGRAPHIC DESCRIPTIONS, MAPS AND FEES

SECTIONS 54900 THROUGH 54903, GOVERNMENT CODE

AUGUST 1, 2005

GENERAL REQUIREMENTS

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

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

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

US Postal Delivery

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

FedEx or UPS Delivery

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

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

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

DOCUMENTS REQUIRED TO FILE A CHANGE OF JURISDICTIONAL BOUNDARY

Please submit Items 1 through 9 as a single package:

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

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

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

Statement of Boundary Change

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

Certified Copy of Election Results

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

Certificate of Completion

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

Resolution(s)

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

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

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

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

Following are examples of unacceptable and acceptable descriptions:

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

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

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

"From the point of beginning:

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

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

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

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

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

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

Map(s)

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

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

Map Documents:

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

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

Digital Maps:

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

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

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

List of Assessor's Parcel Numbers for the Project Area

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

Letter of Tax-Rate Area Assignment

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

Fees

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

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

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

Coterminous transaction	\$300	(Entire city)
Single Area #1	\$350	(4 acres)
Single Area #2	\$500	(7 acres)
Total Fee	\$1,200	

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

Definitions and Special Fee Provisions

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

3. A *concurrent transaction* is defined as:

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

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

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

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

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

Did you include the following items?

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

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

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

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

Mail completed package to:

US Postal Delivery

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

FedEx or UPS Delivery

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

STATE BOARD OF EQUALIZATION

REDEVELOPMENT PROJECTS

REQUIREMENTS FOR STATEMENTS, GEOGRAPHIC DESCRIPTIONS, MAPS AND FEES

SECTIONS 33327, 33328, 33375, AND 33457, HEALTH AND SAFETY CODE

AUGUST 1, 2005

GENERAL REQUIREMENTS

The Tax-Rate Area System is administered by the State Board of Equalization (Board) and used by counties for the proper allocation of property tax revenues between counties, cities, and special tax districts. Property tax revenues are allocated and distributed by counties to redevelopment projects based on mapping and boundary information submitted to the Board pursuant to Health and Safety Code section 33327. The requirements and fees described herein apply to all statements filed pursuant to sections 33327 through 33457 of the Health and Safety Code.¹ This document is provided as a guideline for the proper submission of geographic descriptions, maps, and fees. Copies of this document, the Statement of Preparation form, sample map and geographic description are available on the Board's website at www.boe.ca.gov and can be accessed by selecting Property Taxes, Tax Area Services Section.

In regard to redevelopment project filings, please note the following:

1. The preparation of the report required by § 33328 or § 33328.3 does not begin until the filing is accepted. The Board will send written notice of acceptance. The fees and requirements described in this schedule apply to all statements of preparation.
2. The effective date for an initial or amended redevelopment project must be **on or before August 19** of the equalized assessment roll year in which the base year values are to be valid (§§ 33375, 33457).
3. Following the adoption of the initial or amended redevelopment project, copies of the recorded documents shall be transmitted to county tax officials and the Board **within 30 days** (§§ 33327, 33375, 33457).
4. Adopted initial or amended redevelopment projects must be filed **on or before December 1** of the year immediately preceding the year in which the assessments or taxes are to be levied (§ 33674).
5. **All fees shall accompany the filing.** Make checks payable to the "Board of Equalization." Please reference: Tax Area Services Section, MIC: 59.

¹ All references are to the Health and Safety Code unless otherwise specified.

6. Mail the completed filing to:

US Postal Delivery

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

FedEx or UPS Delivery

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

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

DOCUMENTS REQUIRED TO FILE FOR A REDEVELOPMENT PROJECT

Please submit Items 1 through 5 as a single package:

1. Statement of Preparation (§ 33327)
2. Written geographic description of the project area
3. Maps and supporting documents
4. List of assessor's parcel numbers within the project area
5. Fees

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

The following information is provided to assist you in filing your redevelopment project. Fees charged for processing redevelopment projects, and definitions and special fee provisions are listed on Pages 6 and 7.

Statement of Preparation (§ 33327)

This statement shall be prepared on a redevelopment agency letterhead and contain all items identified in the "Statement of Preparation of Redevelopment Plan or Amended Redevelopment Plan" form (see Exhibit 1 of this document).

Written Geographic Description(s)

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

1. Every written geographic description (a document separate from the maps) must stand on its own without the necessity of reference to any extraneous document; a description that

² Tax Area Services Section is not involved in issues relating to property ownership.

relies solely on the use of secondary references will not be accepted. The TASS cartographic staff must be able to plot the boundaries from the written description alone.

2. The written description shall be of the project area only. If a complete description of the special district is filed, the project area shall be clearly identified in a separate document.
3. The geographic description shall:
 - a) State the township and range, section number(s) or rancho(s)
 - b) Have a **point of beginning** (POB) referenced to a known major geographic position (e.g., section corners, intersection of street centerlines, or the intersection of street centerline and an existing boundary at the time of filing). A description will not be accepted if the POB refers only to a tract map, a subdivision map or a recorded survey map. It is preferable that the POB be the point of departure from an existing district boundary (when applicable).
 - c) Be expressed as a specific parcel description in sectionalized land (e.g., "The SW 1/4 of Section 22, T1N, R1W") or by bearings and distances. When the description is by bearings and distances, **all courses shall be numbered and listed individually** in a consistent clockwise direction. The description shall not be written in a narrative format. All courses required to close the traverse of the project area must be stated. All curves must be described by direction of concavity. Delta, arc length, chord, and radius shall be listed, including radial bearings for all points of non-tangency. Following are examples.

Unacceptable: *This description is written in the narrative format and refers only to extraneous documents and does not stand alone.*

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

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

"From the point of beginning:

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

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

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

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

5. The centerline of a railroad right-of-way shall not be used to define the boundary of a redevelopment project. An exception will be granted if an existing political boundary (city or district boundary) lies on such a centerline.

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

Maps

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

Any supporting documents may be used as reference only and cannot be used as a substitution.

Maps submitted as part of the redevelopment project filing shall conform to the following specifications:

Map Documents

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

10. If the project area has an interior island(s) of exclusion or the boundary has a peninsula of exclusion (or inclusion), that area(s) should be shown in an enlarged drawing. This drawing should be of sufficient size and scale to allow TASS to plot the boundary without difficulty.
11. When it is necessary to use more than one map sheet to show the boundaries of the project area, the sheet size should be uniform. A small key map giving the relationship of the several sheets shall be furnished. Match lines between adjoining sheets must be used. While the geography on adjoining sheets may overlap, the project boundaries must stop at the match lines. TASS has standardized the D size (24" x 36") map sheet, but will accept larger or smaller map sizes depending on the size and complexity of the individual single area(s).
12. Redevelopment agencies filing according to § 33327 shall send one copy of the map of the proposed or amended project area boundaries to county taxing agency officials.

Digital Maps

Maps that are filed electronically shall conform to the same requirements as described in this section, Items 1 through 12 above. Additional items for digital maps are as follows:

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

- c. Labels: The disk or CD must have a label that identifies:
- The agency and/or special district submitting the map
 - Name of the project/short title
 - County name(s)
 - Date of creation

List of Assessor's Parcel Numbers

A list of all assessor's parcel numbers within the project area must be submitted as part of the filing.

Fees

The entire fee indicated below shall accompany the Statement of Preparation. If the proposed project or amendment is terminated prior to formal adoption, the mapping portion of the fee will be refunded. A written notice of termination is required before a refund can be made.

Please use the schedule below to calculate the fees. The fees include an initial charge for the base year calculation and project review based on the total acreage of the project (regardless of the numbers of areas), plus a separate mapping fee for each single area. (See example of fee calculation on the next page). All fees are required at the time of filing.

Mapping Fees:

<u>Acreage Per Area Within Project or Amendment</u>	<u>Base Year Calculation and Project Review</u>		<u>Mapping Fee Per Area</u>		<u>Total Fee</u>
Less than 1 acre	\$500	+	\$ 300	=	\$ 800
1.00 – 5.99	\$500	+	\$ 350	=	\$ 850
6.00 – 10.99	\$500	+	\$ 500	=	\$1,000
11.00 – 20.99	\$500	+	\$ 800	=	\$1,300
21.00 – 50.99	\$500	+	\$1,200	=	\$1,700
51.00 – 100.99	\$700	+	\$1,500	=	\$2,200
101.00 – 500.99	\$700	+	\$2,000	=	\$2,700
501.00 – 1,000.99	\$900	+	\$2,500	=	\$3,400
1,001.00 – 2,000.99	\$900	+	\$3,000	=	\$3,900
2,001.00 and above	\$900	+	\$3,500	=	\$4,400

Example: A project is formed and has 2 separate areas of 13 and 78 acres.

Base year calculation and project review	\$700	(initial fee for the total acreage: 13+78= 91)
Single Area #1	\$800	(mapping fee for 13 acres)
Single Area #2	<u>\$1,500</u>	(mapping fee for 78 acres)
Total Fee	\$3,000	

Definitions and Special Fee Provisions

1. A *single area* means any separate geographical area regardless of ownership. A lot, subdivision or township could each be a single area. A geographical area that is divided into two or more parcels by a roadway, railroad right-of-way, river or stream is considered a single area. Geographic areas that are not contiguous are not considered a single area.
2. Two areas are *contiguous* when the two polygons that define the areas share a common line segment.
3. *Multiple area filings* for redevelopment projects shall be calculated as a separate fee for each single area. A single fee for base year calculation and project review must be computed for each project.

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

**STATEMENT OF PREPARATION OF REDEVELOPMENT PLAN OR
AMENDED REDEVELOPMENT PLAN FOR**

(Name of Project)

TO: Auditor, Assessor, Tax Collector of _____ County
All other affected Taxing Entities
State Board of Equalization.

Pursuant to section 33327 of the California Health and Safety Code, you are hereby notified that the Redevelopment Agency of the _____ (Name of city or county) is in the process of completing a redevelopment plan for the _____ (Name of project). It is the intention of the Agency to complete said plan and to have it adopted pursuant to the California Community Redevelopment Law.

It is the intention of the Agency to use the (fiscal year) Roll as the Base Year Assessment Roll for the allocation of taxes pursuant to section 33670 of the Health and Safety Code.

Date: _____

Redevelopment Agency of (Name of city or county)

(Signature) _____

Initial Plan

Name _____

Amended Plan

Title _____

_____ Number of Areas

_____ Acreage of each Area

REDEVELOPMENT PROJECT CHECKLIST

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

Did you include the following items?

- Statement of Preparation (§ 33327)
- Written Geographic Description:
 - Can the geographic description stand alone?
 - Does it include the township & Range, section number(s) or rancho(s)?
 - Is there a Point of Beginning?
 - Are the courses numbered to follow a clockwise direction from the point of beginning?
 - Is the total acreage included?
 - Does all information on the description match with the map(s)

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

- List of assessor's parcel numbers
- Copies of all documents sent to the county auditor and county assessor (§§ 33327, 33375, 33457)
- Fees. *Make checks payable to the "Board of Equalization" with reference to Tax Area Services Section, MIC:59.*

Mail completed package to:

US Postal Delivery

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

FedEx or UPS Delivery

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