This brief is being provided to inform the Board, staff and public of the details of an agenda item that requires action from the Board. The President of the Board will provide board members, staff, and the public the opportunity to ask questions about this topic when this agenda item is announced.

**Date:** **7/8/21**

**Originator:** Tiana Bradley

**Purpose**: Pass & Adopt – Resolution 2021/22-01: Requesting Collection of Charges on Tax Roll

**Supporting Documents Included: Yes**

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1. **Description:**

At the requirement of the Plumas County Auditor’s Office a Resolution is required to authorize the Collection of Charges on the Plumas County Tax Roll on behalf of the Gold Mountain Community Services District. I request the board Pass & Adopt Resolution 2021/22-01: Requesting Collection of Charges on Tax Roll.

1. **Reason for Recommended Board Action -** (*Consider compliance, cost savings, fixing a problem*):

To comply with the Plumas County Auditor’s Office requirements.

1. **Anticipated Impacts to the District (negative and/or positive) -** (*Consider financial impact, change in procedures, customer and staff communication and effect if recommendations are not adopted*):

This specific resolution would allow the district to continue on with the process of passing and adopting additional resolutions for collection of payments from Non-Developed Parcels and Connected Parcels for delinquencies and Fire Tax related fees.

1. **Anticipated Impacts to the Customer –** *Standby, Residential, Commercial***:**

This Resolution has no impacts to customers.

1. **Recommendation (s):**

Pass & Adopt – Resolution 2021/22-01: Requesting Collection of Charges on Tax Roll

**RESOLUTION NO. 2021/22-01**

**REQUESTING COLLECTION OF CHARGES ON TAX ROLL**

Whereas, the Gold Mountain Community Services District (hereinafter “District”) requests the County of Plumas collect on the County tax rolls certain charges which have been imposed pursuant to section 13911 of the California Health and Safety Code and section 50077 of the California Government Code by the District attached hereto, and

Whereas, the County has required as a condition of the collection of said charges that the District warrant the legality of said charges and defend and indemnify the County from any challenge to the legality thereof,

Now, Therefore, Be It Hereby Resolved by the Board of District that:

1. The Auditor-Controller of Plumas County is requested to attach for collection on the County tax rolls those taxes, assessments, fees and/or charges, attached hereto.

2. The District warrants and represents that the taxes, assessments, fees and/or charges imposed by the District and being requested to be collected by Plumas County comply with all requirements of state law, including but not limited to Articles XIIIC and XIIID of the California Constitution (Proposition 218).

3. The District releases and discharges County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any taxes, assessments, fees and/or charges on behalf of District.

4. The District agrees to and shall defend, indemnify and hold harmless the County, its officers, agents and employees (the “Indemnified Parties”) from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any of District’s said taxes, assessments, fees and/or charges requested to be collected by County for District, or in any manner arising out of District’s establishment and imposition of said taxes, assessments, fees and/or charges. District agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of the collection of one of District’s taxes, assessments, fees and/or charges, the County may offset the amount of the judgment from any other monies collected by County on behalf of District, including property taxes.

5. The District agrees that its officers, agents and employees will cooperate with the County in answering questions referred to District by County from any person concerning the District’s taxes, assessments, fees and/or charges, and that District will not refer such persons to County officers and employees for response.

6. The District agrees to pay such reasonable and ordinary charges as the County may prescribe to recoup its costs in placing on the tax rolls and collecting the taxes, assessments, fees and charges , as provided by Government Code sections 29304 and 51800 at $2.50 per parcel.

PASSED AND ADOPTED by District this **\_\_**day of **\_ ,** **\_\_\_\_,** by the following vote on roll call:

AYES:

NOES:

ABSTAIN:

ABSENT:

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Cary Curtis, Board President

Gold Mountain CSD

ATTEST:

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Tiana Bradley, District Secretary

Gold Mountain CSD