

**RESOLUTION NO. 2023-04**

REQUESTING COLLECTION OF CHARGES ON TAX ROLL

Whereas the Plumas Eureka Community Services District (name of public entity) (hereinafter "District/City") requests the County of Plumas collect on the County tax rolls certain charges which have been imposed pursuant to section 3.01.70 of Ordinance 2018-C Code by the District/City, attached hereto, and

Whereas, the County has required as a condition of the collection of said charges that the District/City 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/Council of District/City 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/City warrants and represents that the taxes, assessments, fees and/or charges imposed by the District/City and being requested to be collected by Plumas County comply with all requirements of state law, including but not limited to Articles XIII C and XIII D of the California Constitution (Proposition 218).
3. The District/City 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/City.
4. The District/City 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/City's of said taxes, assessments, fees and/or charges requested to be collected by County for District/City, or in any manner arising out of District's/City's establishment and imposition of said taxes, assessments, fees and/or charges. District/City 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/City'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/City, including property taxes.
5. The District/City agrees that its officers, agents and employees will cooperate with the County in answering questions referred to District/City by County from any person concerning the District's/City's taxes, assessments, fees and/or charges, and that District/City will not refer such persons to County officers and employees for response.

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6. The District/City 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.

**GC 29304.**

Whenever any special assessment or special assessment taxes are levied upon land or real property by any city, county, district or other public corporation, officer, or body, and the same are to be collected by the county or any county officer, whether acting as a county officer or as an ex officio officer of the city, district, public corporation, officer, or body, there shall be added to the amount of the special assessment or special assessment tax an amount fixed by agreement between the county and city, district, public corporation, officer, or body for each special assessment or special assessment tax to be collected. An equal part of such charge shall be collected with each installment of such special assessment or special assessment tax and shall be deducted by the county officer collecting the tax and by him be paid into the general fund of the county.

*(Added by Stats. 1957, Ch. 1359.)*

PASSED AND ADOPTED by District/City this 19th day of September, 2023, by the following vote on roll call:

AYES Board members / Councilmembers: *Rich Machado, Kim Train, Cheryl Sinsel*

NOES Board members / Councilmembers: *None*

ABSENT Board members / Councilmembers: *Don Fregulia, Todd Solomon*

  
~~Don Fregulia, Chairperson~~  
*Cheryl Sinsel, Vice Chairperson*

ATTEST:

  
Gina-Marie Morris, District Clerk

**EXHIBIT A**

Plumas Eureka Community Services District  
2023 Delinquent Fees Report

<b>Account #</b>	<b>Delinquent Fee Total</b>	<b>Admin Fee</b>
312	<del>\$803.32</del>	<del>\$2.50</del>
715	\$1,922.80	\$2.50
<b>Report Totals:</b>	<b>\$2,726.12</b>	<b>\$5.00</b>