

County of San Luis Obispo



SPECIAL ASSESSMENTS & DIRECT CHARGES

2020 – 2021

Prepared under the direction of
James W. Hamilton CPA, Auditor-Controller/Treasurer/Tax Collector

Special Assessments & Direct Charges

State law allows some local districts the option to place numerous types of non-ad valorem assessments & charges on the property tax bills. Each annual tax roll is unique and separate from those of previous and subsequent years. The Auditor must obtain verification each year from the districts that State law authorizes the charges to be placed on the tax roll.

Table of Contents

Understanding Special Assessments & Direct Charges	1
Direct Charge List and Contact Information	6

**COUNTY OF SAN LUIS OBISPO
UNDERSTANDING DIRECT CHARGES**

TYPE OF CHARGE	DESCRIPTION	HOW IS THE ANNUAL CHARGE DETERMINED	REQUIREMENTS TO MODIFY THE AMOUNTS CHARGED	HOW LONG WILL CHARGE CONTINUE
Benefit Assessment (BA)	Used by local governments to pay the costs of providing fire suppression, flood control and other services to a particular community and are assessed against only those properties that directly benefit from the services or improvements financed.	Each parcel in the service area is assessed according to the specific benefit it receives from the services or improvements and the charge cannot be based on property value. It is not subject to Proposition 13 limitations.	Cannot be increased without the majority consent of the property owners. This requires a written notice to all affected property owners, a public hearing and an assessment ballot vote.	Most benefits assessments will continue as long as services are provided.
1982 Act Benefit Assessment District (1982 BA)	Used to finance the maintenance and operation of public systems such as drainage, flood control and street lighting.	The charge must be related to the benefit received by the parcel and can be based on class of property improvement, property use, or on a per-parcel basis, or any combination of those factors.	The agency must give written notice to all affected property owners, hold a public hearing and an assessment ballot vote, which requires a majority approval for the rate to be increased.	Assessments that pay for ongoing services will continue as long as those services are approved. Assessments levied to finance major improvements may cease after the project has been fully funded.
1972 Landscape and Lighting Benefit Assmt (1972 BA)	Used to pay for landscaping, lighting and other improvements and services in public areas. <i>Note: If municipal bonds or notes have been issued in connection to these assessments, the agency will have the right (and the obligation) of accelerated foreclosure.</i>	Each district establishes a benefit formula and each parcel in the service area is charged according to the benefit it receives from the services and improvements.	The agency must give written notice to all affected property owners, hold a public hearing and an assessment ballot vote, which requires a majority approval for the rate to be increased.	Assessments that pay for ongoing services continue as long as services are provided. Assessments levied to pay bonds for major improvements cease to be levied after the project has been paid off.

TYPE OF CHARGE	DESCRIPTION	HOW IS THE ANNUAL CHARGE DETERMINED	REQUIREMENTS TO MODIFY THE AMOUNTS CHARGED	HOW LONG WILL CHARGE CONTINUE
Special Taxes (SP TAX)	A tax imposed for specific purposes and must be approved by 2/3rds majority of qualified voters in the service area. It is considered a type of tax - not a fee, charge or special assessment. <i>Note: Special Taxes for Schools may include an exemption for taxpayers 65 years or older only if it was included by the school district in the original documents.</i>	These taxes may be applied on a uniform basis, on the basis of benefit, the cost of providing service or any other "reasonable" basis, but cannot be based on property value.	A special tax is subject to reduction or repeal by popular initiative. An initiative campaign may be launched any time after approval of the special tax.	Ongoing until reduced or repealed by popular initiative.
Standby/Availability Charge (SBC)	Normally these are charged to unimproved properties to ensure that adequate water or sewer service will be available for that parcel when needed. However, standby charges may also be imposed on developed properties to finance water and sewer service expansion, recycling projects and conservation programs.	Usually the formula is established by an engineer, specified in the original documents on file at the agency, and may be imposed on an area, frontage, or parcel basis, or any combination of these factors.	The agency is required to give written notice to all affected property owners prior to the public hearing and include a ballot for voting. A majority vote of the affected property owners is required to approve a standby charge or rate increase.	Continues as long as it is authorized each year. Usually once the property is developed or the project is completed, the charge will cease and normal service rates will apply.
Fees and Service Charges (FEE/SC)	These charges are collected for various services associated with a property. They may include sewer, garbage, water charge and the costs of separating tax bills. May also include those fees or charges that have become delinquent due to non-payment.	The amounts may only be charged if the service is actually provided. The amount of the fee may not exceed the cost of providing the service and, if delinquent,, any administration fees to cover the costs for the required noticing and pursuing payment of the fee or charge.	Service fees cannot be increased without the majority consent of the property owners. This requires a written notice to all affected property owners, a public hearing and an assessment ballot vote.	Fees can continue to be charged as long as the service is provided. Delinquent charges must be paid along with the rest of the annual tax bill and become a lien on the property until paid.

TYPE OF CHARGE	DESCRIPTION	HOW IS THE ANNUAL CHARGE DETERMINED	REQUIREMENTS TO MODIFY THE AMOUNTS CHARGED	HOW LONG WILL CHARGE CONTINUE
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Abatement (ABATE)

Used to finance the prevention, mitigation, abatement or control of some type of pest, nuisance or hazard. Includes Mosquito Abatements, Vector Control, Weed and Rubbish Abatement and Nuisance Abatement.

California law allows counties and cities to perform weed, rubbish and general nuisance abatement on individual properties at the owner's expense.

For Mosquito & Vector Control, the charge is set annually and is subject to public notice and hearing requirements. For Weed, Rubbish and Nuisance, a notice will be mailed to the owner or posted on the property. If the problem is not corrected, the agency may perform the work at the owner's expense and a lien is created on the property.

Mosquito & Vector Control charges continue for as long as the service is provided. Weed, Rubbish and Nuisance charges are one-time charges on the property tax bill for a specific fiscal year.

Community Services District (CSD)

District formed in unincorporated areas allowing the County to provide a wide variety of services, including water, garbage collection, wastewater management, security, fire protection, public recreation, street lighting, mosquito abatement, library service, ambulance services, and graffiti abatement. Residents elect a board to oversee management and operations.

For bond debt, taxes are calculated upon assessed value of land and improvements and are limited to a maximum tax levy of 1% of assess value unless a majority vote authorized it to exceed that limit. By establishing zones, the district may also charge standby fees, special rates and charges, and special taxes for the maintenance and operation of improvements.

Any change to the amounts charged are subject to the oversight and approval of the CSD board. Through board meetings and local presence, the community has a direct say in what types and levels of service it receives.

The charges continue as long as the CSD is providing services to the community.

TYPE OF CHARGE	DESCRIPTION	HOW IS THE ANNUAL CHARGE DETERMINED	REQUIREMENTS TO MODIFY THE AMOUNTS CHARGED	HOW LONG WILL CHARGE CONTINUE
County Service Area (CSA)	Residents or county supervisors initiate the formation of a CSA in the unincorporated areas to provide basic services like water, sewer, police and fire protection. CSAs may span all or only selected unincorporated areas of the county.	Charges may consist of 1) general property taxes based on assessed value, 2) special taxes approved by 2/3rds of CSA residents, 3) benefit assessments subject to annual approval at a public hearing, or 4) standby charges subject to certain limitations. The CSA may charge these fees and taxes according to zones.	Each of the four types of charges is subject to its own specific restrictions.	The charges continue as long as the CSA is providing services to the community.
Mello-Roos Community Facilities District (MR CFD) Special Tax	A form of public financing that can be used by cities, counties and special districts (i.e. school districts) to provide public services such as streets, water, sewage, drainage, parks and police protection to newly developing areas. A Mello-Roos Community Facilities District (CFD) is formed by 2/3rds approval of the voters within the district. The amount and duration of charges is required to be disclosed to new buyers of a property within a Mello-Roos CFD.	The Mello-Roos Act leaves the rate and method of apportionment of the special tax to the discretion of the legislative body of the CFD. They may be based on the physical dimensions of the property (using a basis of acreage or the square footage of a dwelling) or upon a more direct measurement of infrastructure usage (vehicle trips generated per dwelling unit or gallons of water consumed per dwelling unit). The only constraint is that the special tax cannot be based on the property's value.	Two-thirds voter approval is required under Prop. 218 to increase or extend a Mello-Roos tax.	Service charges are generally subject to reduction or repeal using the local initiative power under Prop. 218, otherwise the charges can continue as long as the services are provided. For financing used to issue bonds, the charges will continue until the debt has been paid in full.

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1911 Improvement Act Maintenance District (1911) Special Assessment	A maintenance district created so that expenses of maintaining and operating performed work or improvements are charged to the properties within the district that benefit from the work.	In order to be collected on the tax rolls, assessments must be less than \$150 and are generally a fixed amount that does not change.	Under Prop. 218, cannot be increased without the majority consent of the property owners. This requires a written notice to all affected property owners, a public hearing and an assessment ballot vote.	Assessments that pay for ongoing maintenance costs will continue as long as the improvement exists.
1915 Act Improvement Bonds (1915) Special Assessment	A form of financing to fund public improvements such as streets, curbs, gutters, water or sewer systems, etc. The 1915 Act Bonds are issued in a series and are payed through special assessments on the tax bills of all property owners within the boundaries of assessment district that is formed for that purpose.	The annual charge is based on the bond principal and interest due each year and allocated in proportion to the outstanding balance of each of the unpaid parcels within the district.	The amount of the lien on each property is established when the bonds are sold and may not be increased or modified except as may occur due to parcel splits or changes in the debt service schedule.	The charge continues to be levied until the bonds are paid. However, a property owner may prepay their outstanding balance on their property to remove the charge from future tax bills and remove the lien against the property.
Property Assessed Clean Energy (PACE) Special Assessment	Voluntary financing program for energy efficiency upgrades or renewable energy installations, which allows property owners to pay the resulting debt obligation through their property tax bills.	The PACE provider calculates the annual charge based on the outstanding debt balance at an agreed upon interest rate plus any applicable administration fees.	The voluntary assessment is secured by a senior lien on the property that can result in accelerated foreclosure if allowed to become delinquent.	The charge continues to be levied until the bonds are paid. However, a property owner may prepay the outstanding balance of their lien to remove the charge from future tax bills.

**SPECIAL ASSESSMENTS AND DIRECT CHARGES
2020-2021 FISCAL YEAR**

Questions relating to Special Assessments and Direct Charges should be directed to the contact offices listed below and on the tax bill. There are a number of special assessments and direct charges which are levied on the properties benefited. These charges are assessments levied pursuant to the improvement acts of the State of California, which are liens on a specific parcel of property, i.e. sewer charge or landscape/lighting, or a direct charge levied on specific properties for services performed, i.e. weed abatement or water availability.

	FUND #	TYPE	DESCRIPTION	CONTACT PERSON	PHONE
1915 ACT BONDS	1173	1915	S L O Co. WW A/D - Los Osos Swr (USDA/SRF)	Ken Cardoza (Incl payoffs)	(805) 781-5294
	1193	1915	San Miguel Assessment District # A	Antonio Mora	(805) 788-2954
	1195	1915	Sherwood Drive Underground Utility Assmt District	Kellie Burns	(805) 781-5278
ARROYO GRANDE CITY	1765	1972 BA	Arroyo Grande Landscaping/Lighting A/D	Nicole Valentine	(805) 473-5439
	1893	1972 BA	Arroyo Grande Parkside Village A/D	Nicole Valentine	(805) 473-5439
	1895	1972 BA	AG Grace Lane A/D (Maintenance/Improvements)	Nicole Valentine	(805) 473-5439
ATASCADERO CITY	1704	FEE/SC	Atascadero Lobos Lane Maint Dist 83-1	Cindy Chavez	(805) 470-3484
	1705	FEE/SC	Atascadero Sonora/Pinal Maint Dist 83-2	Cindy Chavez	(805) 470-3484
	1712	MR CFD	Atascadero CFD 2005-1 (Mello Roos)	Adina McCargo (NBS)	(800) 676-7516
	1726	ABATE	Atascadero Fire Abatement	Kelly Arebalo	(805) 470-3300
	1744	1972 BA	Atascadero Landscape Ltng 1	Adina McCargo (NBS)	(800) 676-7516
	1745	1972 BA	Atascadero Landscape Ltng 2	Adina McCargo (NBS)	(800) 676-7516
	1763	1972 BA	Atascadero Landscape Ltng 3	Adina McCargo (NBS)	(800) 676-7516
	1782	1982 BA	Atascadero Landscape Street Drain 2	Adina McCargo (NBS)	(800) 676-7516
	1783	1982 BA	Atascadero Landscape Street Drain 3	Adina McCargo (NBS)	(800) 676-7516
	1784	1982 BA	Atascadero Landscape Street Drain 1	Adina McCargo (NBS)	(800) 676-7516
	1790	BA	Atascadero Maleza Avenue Maint Dist 83-3	Cindy Chavez	(805) 470-3484
	1791	BA	Atascadero San Fernando Rd Maint A/D 84-1	Cindy Chavez	(805) 470-3484
	1793	FEE/SC	Atascadero Service Charge Sewer	Dawn Patterson	(805) 470-3180
	1802	1911	Atascadero Aguila Avenue Maint Dist 86-3	Cindy Chavez	(805) 470-3484
	1803	1911	Atascadero Pinal/Escarpa Maint Dist 86-2	Cindy Chavez	(805) 470-3484
1804	1911	Atascadero Cayucos Avenue Maint Dist 86-4	Cindy Chavez	(805) 470-3484	
1805	1911	Atascadero Falda Road Maint Dist 86-1	Cindy Chavez	(805) 470-3484	
CALIFORNIA VALLEY CSD	1786	CSD	California Valley CSD Road	Kate Benneche	(805) 475-2211
CAMBRIA CSD	0180	SBC	Cambria CSD Water Availability	Pam Duffield	(805) 927-6118
	1767	ABATE	Cambria CSD Weed Abatement	Pam Duffield	(805) 927-6118
	1768	SBC	Cambria CSD Sewer Availability	Pam Duffield	(805) 927-6118
	1885	BA	Cambria CSD Fire	Pam Duffield	(805) 927-6118
	1950	FEE/SC	Cambria CSD Delinquent Waste	Pam Duffield	(805) 927-6118
CAMBRIA HEALTH	1806	1982 BA	Cambria Community Health Care District	Simone Rathbun	(805) 927-8304
CAYUCOS SANITARY DISTRICT	1715	FEE/SC	Cayucos Delinquent Sewer	Rick Koon	(805) 995-3290
COUNTY ANNUAL CHARGES	1873	FEE/SC	Separate Bill Cost	Cindy Nicolds	(805) 781-5031
	1874	FEE/SC	Mobile Home Bill Cost	Cindy Nicolds	(805) 781-5031
COUNTY PLANNING	0824	ABATE	NUISANCE ABTMT 22.40.130	Wes Drysdale	(805) 781-5610

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	FUND #	TYPE	DESCRIPTION	CONTACT PERSON	PHONE
COUNTY PUBLIC WORKS	0676	CSA	CSA 7A SLO Co Wastewater Delinquent Charges	Jana Etteddgue	(805) 781-1954
	1166	FEE/SC	SLO Co Sewer Capacity Charges - Monarch Grove	Ken Cardoza	(805) 781-5294
	1168	FEE/SC	SLO Co Delinquent Sewer Charge - Los Osos	Ken Cardoza	(805) 781-5294
	1169	FEE/SC	SLO Co Sewer Rates/Charges - Los Osos	Ken Cardoza	(805) 781-5294
	1714	SP TAX	Cayucos Fire Special Tax	Antonio Mora	(805) 788-2954
	1725	ABATE	Cayucos Weed Abatement	Loree McRoberts	(805) 593-3490
	1734	CSA	C S A #1 Lighting -	Jana Etteddgue	(805) 781-1954
	1735	CSA	C S A #1A Parkway Maintenance	Jana Etteddgue	(805) 781-1954
	1739	BA	Flood Control Zone #4 Ben Assmnt	Kristi Smith	(805) 781-5298
	1740	CSA	C S A #1F Sewer Service	Jana Etteddgue	(805) 781-1954
	1741	FEE/SC	Apportionment Fee	Kristi Smith	(805) 781-5298
	1742	CSA	C S A #1A Service Charge	Jana Etteddgue	(805) 781-1954
	1746	CSA	C S A #7A Service Charge - Oak Shores	Jana Etteddgue	(805) 781-1954
	1751	BA	Flood Control Zone #1 Ben Assmnt	Jana Etteddgue	(805) 781-1954
	1752	BA	Flood Control Zone #1A Ben Assmnt	Jana Etteddgue	(805) 781-1954
	1755	CSA	CSA #1 Delinquent Service Charge	Jana Etteddgue	(805) 781-1954
	1774	BA	Flood Control Zone #16 Ben Assmnt	Jana Etteddgue	(805) 781-1954
	1796	CSA	C S A #21 Road Top of the World	Denise Hert	(805) 788-1509
	1799	CSA	C S A #1 Service Charge (Sewer Service)	Jana Etteddgue	(805) 781-1954
	1808	SP TAX	C S A #9I Emergency Fire	Jenny Morgan	(805) 781-1512
	1816	CSA	C S A #18 Service Charge	Jenny Morgan	(805) 781-1512
	1832	BA	Flood Control Zone #16 General Operations	Jana Etteddgue	(805) 781-1954
	1839	FEE/SC	C S A #23 Delinquent Avail - Santa Margarita	Antonio Mora	(805) 788-2954
	1845	FEE/SC	C S A #18 Delinquent Avail - Co. Club Estates	Jenny Morgan	(805) 781-1512
	1846	FEE/SC	C S A #16-1 Delinquent Avail - Shandon	Antonio Mora	(805) 788-2954
	1847	FEE/SC	C S A #7A Delinquent Avail - Oak Shores	Jana Etteddgue	(805) 781-1954
	1887	SP TAX	Nipomo Lighting "E" Special Tax	Jenny Morgan	(805) 781-1512
	1891	BA	Flood Control Zone #1 BA Spec Tax 2006	Jana Etteddgue	(805) 781-1954
	1892	BA	Flood Control Zone #1A BA Spec Tax 2006	Jana Etteddgue	(805) 781-1954
	1897	BA	Nipomo Lighting Tract 1747	Jenny Morgan	(805) 781-1512
	1900	BA	Flood Control Zone #18 Landscape MTC	Kristi Smith	(805) 781-5298
	2002	SP TAX	C S A #21 Road Leonard/Ellis	Denise Hert	(805) 788-1509
CUYAMA BASIN WATER DISTRICT	0550	SP TAX	Cuyama Basin Water	Matt Klinchuch	(661) 616-5900
FIVE CITIES FIRE AUTHORITY	0240	ABATE	Grover Beach Weed Abatement	Tricia Meyers	(805) 473-5496
	0260	ABATE	Arroyo Grande Weed Abatement	Tricia Meyers	(805) 473-5496
	0310	ABATE	Oceano Weed Abatement	Tricia Meyers	(805) 473-5496
GROUND SQUIRREL HOLLOW CSD	1888	SP TAX	Ground Squirrel Hollow CSD	Dan Gilmore	(805) 441-4428
	1988	1982 BA	Ground Squirrel Hollow CSD Chip Seal	Dan Gilmore	(805) 441-4428
HERITAGE RANCH CSD	1875	SBC	Heritage Ranch CSD - Water/Sewer	Kristen Gelos	(805) 227-6230
	1975	FEE/SC	Heritage Ranch - San Miguel Delq. Solid Waste	Kristen Gelos	(805) 227-6230
INDEPENDENCE RANCH CSD	1877	CSD	Independence Road CSD	Brad Hagemann	(805) 835-3163
LINNE CSD	1753	1982 BA	Linne CSD Fire and Road Assessment	Kelly Spence	(951) 522-5137

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	FUND #	TYPE	DESCRIPTION	CONTACT PERSON	PHONE
LOS OSOS CSD	1699	CSD	Los Osos CSD Delinquent Water Charge	Laura Durban	(805) 528-9435
	1713	CSD	Los Osos Waste Treatment	Adina McCargo (NBS)	(800) 676-7516
	1731	CSD	Los Osos CSD Drainage 9J	Lonnie Lepore (Wallace & Assoc)	(805) 544-4011
	1759	CSD	Los Osos CSD Special Fire Tax	Lonnie Lepore (Wallace & Assoc)	(805) 544-4011
	1760	CSD	Los Osos CSD Service Charge	Lonnie Lepore (Wallace & Assoc)	(805) 544-4011
	1761	CSD	Los Osos CSD Septic/Lighting	Lonnie Lepore (Wallace & Assoc)	(805) 544-4011
MORRO BAY CITY	1837	1972 BA	Morro Bay Cloisters Assessment District	Jennifer Callaway	(805) 772-6217
	1842	1972 BA	Morro Bay No Point Assessment District	Jennifer Callaway	(805) 772-6217
	1843	1973 BA	Morro Bay Storm Drain #1	Jennifer Callaway	(805) 772-6217
NIPOMO CSD	1800	CSD	Nipomo CSD Black Lake Lighting	Lisa Bognuda	(805) 929-1133
	1801	CSD	Nipomo CSD Black Landscape #1	Lisa Bognuda	(805) 929-1133
	1807	FEE/SC	Nipomo CSD Delinquent Solid Waste	Lisa Bognuda	(805) 929-1133
OCEANO CSD	1766	FEE/SC	Oceano CSD Delinquent Trash	Celia Ruiz	(805) 481-6730
	1771	FEE/SC	Oceano CSD Delinquent Water/Sewer	Celia Ruiz	(805) 481-6730
PACE - PROPERTY ASSESSED CLEAN ENERGY	2100	PACE	CSCDA CalFirst - Residential	Donna Segura (David Taussig & Assoc)	(800) 969-4382
	2101	PACE	CSCDA CalFirst - Non Residential	Donna Segura (David Taussig & Assoc)	(800) 969-4382
	2102	PACE	HERO - Residential	Andrea Roess (David Taussig & Assoc)	(949) 955-1500
	2104	PACE	GSFA - Ygrene Mello Roos	Beatrice Medina (Willdan Financial)	(866) 807-6864
	2106	PACE	CSCDA E3 - Residential	Donna Segura (David Taussig & Assoc)	(800) 969-4382
PASO ROBLES CITY	1788	MR CFD	Paso Robles CFD (Mello Roos)	Stacey Reynolds (Willdan Financial)	(866) 807-6864
	1863	1972 BA	Paso Lighting/Landscaping #1	Stacey Reynolds (Willdan Financial)	(866) 807-6864
	1963	1982 BA	Paso Drainage Maintenance A/D	Stacey Reynolds (Willdan Financial)	(866) 807-6864
PISMO BEACH CITY	0290	ABATE	Pismo Beach Fire Abatement	Michelle Pearson	(805) 773-7031
	1775	SP TAX	Pismo Beach - Water Tax	Susan West-Jones	(805) 773-4655
SAN LUIS OBISPO CITY	1890	FEE/SC	Safety Inspection Fee	Jacob Nunez	(805) 781-7148
SAN MIGUEL CSD	0828	ABATE	San Miguel Weed Abatement	Tamara Parent	(805) 467-3388
SANTA MARIA WATER CONSERVATION DISTRICT	1702	MAINT	Santa Maria Valley Water Conservation District - Twitchell Reservoir	Christy Griesemer	(805) 925-5212
SO SAN LUIS OBISPO COUNTY SANITATION DISTRICT	1036	FEE/SC	So SLO Sanitation Wastewater	Adina McCargo (NBS)	(800) 676-7516
SQUIRE CANYON CSD	1777	SP TAX	Squire Canyon Road Improvement	Brad Hagemann	(805) 835-3163
TEMPLETON CSD	1754	ABATE	Templeton Weed Abatement	Natalie Klock	(805) 434-4900
	1757	CSD	Templeton CSD 98-1 Tract 2229	Natalie Klock	(805) 434-4900
	1772	CSD	Templeton CSD 99-1 Tract 2273	Natalie Klock	(805) 434-4900
	1773	CSD	Templeton CSD 97-1 Tract 2057	Natalie Klock	(805) 434-4900
	1776	CSD	Templeton CSD 02-1 Tract 2348	Natalie Klock	(805) 434-4900
	1951	SP TAX	Templeton Fire Special Tax	Andrew Shannon	(916) 561-0890
	1952	SP TAX	Templeton CFD Annex Fee	Andrew Shannon	(916) 561-0890

LEGEND OF DIRECT CHARGE TYPES:

BA - Benefit Assessment
 1982 BA - 1982 Act Benefit Assessment District
 1972 BA - 1972 Landscape and Lighting Benefit Assessment
 SP TAX - Special Taxes
 SBC - Standby/Availability Charge
 FEE/SC - Fees and Service Charges

ABATE - Abatement of Pest, Nuisance or Hazard
 CSD - Community Services District
 CSA - County Service Area
 MR CFD - Mello-Roos Community Facilities District
 1911 - 1911 Improvement Act Maintenance District
 1915 - 1915 Act Improvement Bonds
 PACE - Property Assessed Clean Energy