

# **ATTACHMENT C**

Water Code §31031 through 31032.9

## **WATER CODE**

### **31031.**

A district may, pursuant to the notice, protest, and hearing procedures in Section 53753 of the Government Code, fix, on or before the first day of July in each calendar year, a water standby or availability charge. The water standby or availability charge shall not exceed ten dollars (\$10) per acre per year for each acre of land, or ten dollars (\$10) per year for each parcel of land less than an acre within the district to which water is made available for any purpose by the district, whether the water is actually used or not, unless the standby charge is imposed pursuant to the Uniform Standby Charge Procedures Act (Chapter 12.4 (commencing with Section 54984) of Part 1 of Division 2 of Title 5 of the Government Code). The board of directors of a district which fixes such a charge may establish schedules varying such charge according to the land uses and the degree of availability or quantity of use of such water to the affected lands, and may restrict such charge to lands lying within one or more improvement districts within such district. If the procedures set forth in this section as it read at the time a standby or immediate availability charge was established were followed, the board of directors may, by resolution, continue the charge in successive years at the same rate. If new, increased, or extended assessments are proposed, the board shall comply with the notice, protest, and hearing procedures in Section 53753 of the Government Code.

### **31032.**

In case any water standby charge remains unpaid on the first day of the month before the month in which the board of supervisors of the county in which the district or any part thereof is located is required by law to levy the amount of taxes required for county purposes, a 6 percent penalty thereon shall accrue. The amount of the unpaid standby charge plus the said penalty shall be added to and become a part of the annual tax levied upon the land to which water for which the standby charge is unpaid was available and same shall constitute a lien on that land.

If a district collects taxes pursuant to Chapter 2 (commencing with Section 31700) of Part 7 of this division, the amount of tax attributable to unpaid water standby charges, and the penalty thereon, shall be stated on the tax bill separately from all other taxes.

If a district collects taxes pursuant to Chapter 3 (commencing with Section 31730) of Part 7 of this division, it shall provide each person whose property is subject to taxation for unpaid water standby charges, and the penalty thereon, with a tax bill stating the amount of such charges and penalty separately.

In such case and at least fifteen (15) days before the first day of the month in which said board of supervisors is required by law to levy the amount of taxes required for county purposes, the board of directors of the district shall furnish in writing to the board of supervisors and to the county auditor, respectively, a description of each and every parcel of land within the district upon which a standby charge remains unpaid, together with the amount of said unpaid charge plus said penalty on each said parcel of land. Whenever land in two or more counties is included in a district, the board of directors of the district shall furnish in writing to the board of supervisors and to the county auditor of each of said

counties, respectively, a description of each and every parcel within said county upon which a standby charge remains unpaid, together with the amount of said unpaid standby charge plus penalty thereon.

#### **31032.1.**

A district may, pursuant to the notice, protest, and hearing procedures in Section 53753 of the Government Code, fix, as an alternative to the charge prescribed by Section 31031, in each fiscal year, water standby or availability assessments of not to exceed thirty dollars (\$30) per acre per year for each acre of land, or thirty dollars (\$30) per year for each parcel of land less than an acre within the district to which water is made available for any purpose by the district, whether the water is actually used or not, unless the standby charge is imposed pursuant to the Uniform Standby Charge Procedures Act (Chapter 12.4 (commencing with Section 54984) of Part 1 of Division 2 of Title 5 of the Government Code). The board of directors of a district that fixes the assessment may establish schedules varying the assessment according to the land uses and the degree of availability or quantity of use of water to the affected lands, and may restrict the assessment to lands lying within one or more improvement districts within the district. If the procedures set forth in this section as it read at the time a standby charge was established were followed, the board of directors may, by resolution, continue the charge pursuant to this section in successive years at the same rate. If new, increased, or extended assessments are proposed, the board shall comply with the notice, protest, and hearing procedures in Section 53753 of the Government Code.

A district may elect to have the assessments for the fiscal year collected on the tax roll in the same manner, by the same persons and at the same time as, together with and not separately from, its general taxes. In that event, it shall cause a written report to be prepared and filed with the secretary which report shall contain a description of each parcel of real property and the amount of the assessment for each parcel for the year.

#### **31032.2.**

The secretary shall cause notice of the filing of the report and of a time and place of hearing thereon to be published, pursuant to Section 6066 of the Government Code, prior to the date set for hearing, in a newspaper of general circulation printed and published within the district, if there is one and if not then in such paper printed and published in the county, and shall cause a notice in writing of the filing of the report to be mailed to each person to whom any parcel or parcels of real property described in such report is assessed in the last equalized assessment roll available on the date the report is prepared, at the address shown on the assessment roll or as known to the secretary.

#### **31032.3.**

At the time stated in the notice, the board shall hear and consider all objections or protests, if any, to the report referred to in the notice and may continue the hearing from time to time. Upon the conclusion of the hearing, the board may adopt, revise, change, reduce or modify an assessment or overrule any or all objections. The board shall make its determination upon each assessment as described in the report which determination shall be final. The board may make

appropriate adjustments that may be necessary as a result of the equalization of the assessment roll subsequent to the filing of the report.

**31032.4.**

On or before the 10th day of August of each year following such final determination, the secretary shall file with the county auditor a copy of the report with a statement endorsed thereon over his signature that it has been finally adopted by the board and the auditor shall enter the amounts of the assessment against the respective lots or parcels of land as they appear on the current assessment roll. If a district collects taxes pursuant to Chapter 3 (commencing with Section 31730), Part 7 of this division, the secretary shall file the report with the collector.

**31032.5.**

The amount of the assessments shall constitute a lien against the lot or parcel of land against which the assessment has been imposed as of noon on the first Monday in March immediately preceding the date of levy.

**31032.6.**

The county tax collector or district collector shall include the amount of the assessments on bills for taxes levied against the respective lots and parcels of land. Thereafter the amount of the assessments shall be collected at the same time and in the same manner and by the same persons as, together with and not separately from, the general taxes for the district, and shall be delinquent at the same time and thereafter be subject to the same delinquency penalties. All laws applicable to the levy, collection and enforcement of general taxes of the district, including, but not limited to, those pertaining to the matters of delinquency, correction, cancellation, refund and redemption, are applicable to such assessments.

**31032.7.**

In the event a district does not elect to collect such assessments with the general taxes of the district, it may issue separate bills payable in the time and manner designated by the board.

**31032.8.**

A district may provide for a basic penalty of not more than 6 percent for nonpayment of the assessment within the time and in the manner prescribed by it, and in addition may provide for a penalty of not exceeding one-half of 1 percent per month for nonpayment of the assessment and basic penalty. It may provide for collection of the penalties herein provided for.

**31032.9.**

Any district may make the election specified in Section 31032.1 with respect only to delinquent assessments and may do so by preparing and filing the written report, giving notice and holding the hearing therein required only as to such delinquencies.