I. PURPOSE

Interpretation of Streets and Highway Code 8682.

II. POLICY

The code is clear that $16.00 is the maximum amount that can be billed to the taxpayer; $8.00 for each installment on the Secured tax bill. For purposes of this policy, the maximum amount will change per changes to the code. "No other percentage or amount shall be claimed by the legislative body for the collections." The ACTTC charges the maximum to cover their costs. Therefore, the ACTTC cannot charge the district (which is passed on to the taxpayer) for putting the charge on the tax roll.

The money collected is to reimburse the necessary administrative expenses and compensation that Special Assessments (ACTTC) incurred in the preparation and collection of current information on the tax roll.

III. RESPONSIBILITIES

Responsibilities include:

- Not to charge the taxpayer more than $16.00 or allowed by code for the collection of special assessments.

- Ensure the ACTTC does not charge the annual direct charge fee of .0085 to Special Assessment districts.