

**STATE BOARD OF EQUALIZATION  
TAX AREA SERVICES SECTION  
450 N Street, MIC: 59  
P.O. Box 942879  
Sacramento, CA 94279-0059  
(916) 322-7185  
(916) 327-4251 FAX**

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STATE BOARD OF EQUALIZATION  
CHANGE OF JURISDICTIONAL BOUNDARY  
REQUIREMENTS FOR STATEMENTS, BOUNDARY DESCRIPTIONS, MAPS  
and SCHEDULE OF PROCESSING FEES

Sections 54902, 54902.5, Government Code  
December 2, 1998

1. GENERAL APPLICATION. Fees and requirements set forth in this schedule shall apply to all statements filed pursuant to Sections 54900 to 54903 of the Government Code. Provisions and definitions given in Sections 3 and 4 below are to help you compute the fees and serve as guidelines to ensure acceptance of maps and boundary descriptions.

- A. Final date to file with the State Board of Equalization for a change of jurisdictional boundary for special revenue district is on or before December 1 of the year immediately preceding the year in which the assessments or taxes are to be levied.
- B. All fees shall accompany the statements.
- C. Mail statements, maps and fees to Tax Area Services Section, State Board of Equalization, 450 N Street, MIC: 59, P.O. Box 942879, Sacramento, CA 94279-0059. Inquiries concerning these requirements should be sent to Mr. David J. Martin or call (916) 322-7185 Fax (916) 327-425 1.

2. STATEMENTS REQUIRED TO FILE FOR A CHANGE OF JURISDICTIONAL BOUNDARIES: The items listed below shall be submitted together as a single package. Incomplete packages will be rejected.

- A. Statement of boundary change (Form PT-400-TA; no substitutions accepted)
- B. Certificate of completion (if applicable)
- C. Copy of the resolution from the governing board
- D. Written geographic description of the subject territory as defined in Section 3
- E. Maps and supporting documents
- F. List of assessor parcel numbers for parcels within the subject territory
- G. Letter of tax rate area assignment from the County Auditor (consolidated counties only)
- H. Fees

3. DESCRIPTIONS AND MAPS: Upon completion of the initial processing, all filed documents are microfilmed and then destroyed. Any document that will not produce a readable photographic image shall be rejected and returned to the Applicants for replacement.

It is strongly recommended that maps be submitted in electronic/digital format. Refer to Item 3.C below.

ALL DOCUMENTS SHALL CONFORM TO ITEMS 3.A.1 THROUGH 3.B.14 BELOW WITHOUT EXCEPTION.

A.WRITTEN GEOGRAPHIC DESCRIPTIONS OF JURISDICTIONAL BOUNDARY CHANGES: (Items 1 through 7 shall

apply to all documents pursuant to Section 54902, Government Code.)

Tax Area Services is not involved in issues related to property ownership. Descriptions of territory that are required in the filing process with the State Board of Equalization are used to establish geodetic position and are not intended to establish property ownership in a court of law. Subdivision maps, assessor's maps and deeds are not on file with the State Board of Equalization, nor are such documents readily available to its staff in Sacramento where all processing at the state level is performed. Boundary descriptions that merely cite recorded documents or refer to assessor's parcels are of very limited value to the Board's cartographic staff and shall be rejected. (see Items 3.A.1, 3.A.2 and 3.A.5 below).

(1) Every written geographic description must be self-sufficient within itself without the necessity of reference to any extraneous document. A boundary description that relies solely on the use of secondary references shall be cause for rejection. The cartographic staff must be able to plot the boundaries from the written description.

Example:

Unacceptable: "...thence northerly to the southwest corner of that certain property recorded in Book 12, Page 15 of Recorded Deeds..."

Acceptable: "...thence North 1' 18'56" West a distance of 150' to the southwest corner of that certain property recorded in Book 12, Page 15 of Recorded Deeds..."

(2) The written geographic description shall be expressed as either a bearings and distances description, or as a specific parcel description in sectionalized land (e.g., The SW 1/4 of Section 22, TIN, RIW). When the description is by metes and bounds, all courses shall be numbered and described with bearings and distances written in a consistent clockwise direction. All courses required to close the traverse of the subject territory shall be stated. All curves shall be described by direction of concavity. Delta, arc length, chord and radius shall be listed, including radial bearing for all points of non-tangency.

(3) The written geographic description shall be a document separate from any maps.

(4) The written description shall be of the subject territory only. If a complete description of the special district is filed, that portion of the subject territory shall be clearly identified in a separate document.

(5) The geographic description shall have a point of beginning referenced to a known major geographic position (Example: section corners, intersection of street or road centerlines, intersection Of street centerline and city, county or district boundary at time of filing, etc.). A point of beginning that is tied to a fence post, tree or pipe in the ground is not considered a major geographic position. A point of beginning that refers only to a tract map, a subdivision map or a recorded survey map will be rejected. It is preferred that the point of beginning be the point of departure from an existing district boundary (when applicable).

(6) Effective January 1, 2000, the point of beginning shall be described by the California State Plane Coordinate System, 1983 datum (see Item 3.B.5 below).

(7) The written description shall state the acreage for each separate single area (see Section 4 for a definition of single area) and the combined total acreage of subject territory.

Example: "Area A containing xxx acres, Area B containing xxx acres: Total computed acreage containing xx.xx acres more or less.

B. MAPS: Items I through 14 shall apply to all map documents pursuant to Section 54902, Government Code.

(1) All maps shall be professionally drawn or copied. Rough sketches or pictorial drawings will be rejected. Assessor parcel maps will not be accepted as a substitute for the project map.

(2) Every map shall bear a scale and a north arrow. Every map shall be of a sufficient size to allow Tax Area Services to plot the boundary without difficulty. Reduced maps are not acceptable and will be rejected. Every map shall be of a scale common to the industry. All lettering and numbering on the map must be legible.

(3) A vicinity map shall be included.

(4) The point of beginning shall be clearly shown on the map and referenced to a known geographic point (see Item 3.B.5 above).

(5) Effective January 1, 2000, every boundary description and map shall contain a minimum of four geodetic control points that are referenced to the California State Plane Coordinate System, 1983 datum (see Item 3.B.6 above).

Acceptable control points: Section comers, section 1/4 comer, section centerpoints; the intersection of street, road, or highway centerlines

Unacceptable control points: Reference to a recorded deed, recorded survey or tract map. A tie to an insignificant monument that can change, move or erode over time (Example: fenceposts, marks on trees, etc).

(6) All prior annexations contiguous with the subject territory shall be shown listing the annexation number, the resolution number, resolving agency name, ordinance or official record number and recording date.

(7) All dimensions needed to plot the boundaries must be given on the map of the subject territory. Each map shall have numbered courses matching the written geographic description. All courses shall be numbered and described with bearings and distances written in a consistent clockwise direction. All courses required to close the traverse of the subject territory shall be drawn. All curves shall be described by direction of concavity. Delta, arc length, chord and radius, including radial bearing for all points of non-tangency shall be listed. Index tables may be utilized.

(8) Every map must clearly indicate all existing streets, roads, and highways, together with the current names of these thoroughfares, within and adjacent to the subject territory. The relationship of the subject territory to street rights-of-ways and street centerlines must be clearly indicated. Other pertinent physical features should be included. Do not include topographic contour or elevation lines unless they are specifically called out in the geographic description.

(9) The boundaries of the subject territory shall be distinctively delineated on the map without obliterating any essential geographic or political features. The boundaries of the subject territory shall be the most predominant line on the map. Boundary lines that are delineated by a line that exceeds 1.5 millimeter in width shall be rejected. The use of graphic tape or broad tip marking pens to delineate the boundary is not acceptable.

(10) All parcels within the subject territory that touch the new boundary shall be clearly labeled with the assessors parcel number. Interior parcels that do not touch the exterior boundary need not be identified.

(11) If the subject territory has interior islands of exclusion, or the boundary has a peninsula of exclusion(or inclusion), that area(s) shall be shown enlarged in a marginal sketch. This sketch shall be of sufficient size and scale to allow Tax Area Services to plot the boundary without difficulty. The parcels in the sketch that touch the boundary shall be clearly labeled with the assessor parcel numbers.

(12) When it is necessary to use more than one map sheet to show the boundaries of the subject territory, the sheet size shall be uniform. A small key map giving the relationship of the several sheets shall be furnished. Match lines between adjoining sheets shall be used. While the geography on adjoining sheets may overlap, the project boundaries must stop at the match lines. Tax Area Services has standardized on the D size (24" x 36") map sheet, but will accept larger or smaller map sizes depending on the size and complexity of the individual single area.

(13) Maps of the subject territory shall be drawn to these standard minimum scales:

(For a multiple-area filing, the size and complexity of each single area should govern the map scale.)

<b>Acreage within Project Area</b>	<b>Minimum Map Scales</b>
1 - 40 acres	1" = 100'
41 - 2000 acres	1" = 200'
201 - 1000 acres	1" = 400'or 1" = 800'
over 1001 acres	1" = 800'or 1" = 1200'

(14) If any segment of the boundary is shorter than 1/40 of the map scale (i.e., 10 feet on a 1" 400'scale map) that segment should be shown enlarged in a marginal sketch.

C. ELECTRONIC DIGITAL MAPS: It is strongly recommended that all maps submitted to the State Board of Equalization be filed in electronic/digital form

(1) Media: 3.5" diskette, double sided high density (1.44 mg). Please use separate disks for each filing. The diskette shall have an adhesive label applied that states:

- (a) the agency and/or special district submitting the map
- (b) name of the project/short title
- (c) number of diskettes for the filing(d) county name(s)

(2) File Format: Tax Area Services will only accept files in AutoCAD.dwg format. Drawings shall be in vector format only. Raster files, raster-vector hybrid, tiff, pcx, eps or any other drawing formats will be rejected. Tax Area Services will not accept a print file.

(3) Compressed Files: Tax Area Services will only accept files that have used PKZIP as the compression tool or is compressed as a self-extracting file. A copy of PKUNZIP must be included on the diskette. It is preferred that uncompressed files be sent.

(4) Required files: The diskette shall contain only the following files

(a) map/drawing file(s)

(b) ASCII text file labeled "read-me.txt" listing the name, address and phone number of the agency/special district; county name, city name (if applicable), project/short title of the action; name, address and phone number of office that prepared the map file; list of files on individual diskettes (if more than one diskette is sent for the action), California State Plane Coordinate System zone and datum (NAD '83 or '27), and any other pertinent data that relates to the map files only. Please be brief.

(c) PKUNZIP if the drawing is a compressed file

(5) Contents of map files: Maps that are filed electronically shall conform to the same requirements for a manually drawn map as described in this document (Items 3.B. 1 through 3.B. 14).

(6) Plotting: The map must be plot ready without requiring any additional work by the Tax Area Services staff. The maps will be plotted out and shared with other departments and agencies in paper format. Digital information will not be shared without the permission of the applicant. The map drawing file shall have the same appropriate borders, legends, title blocks, signature block and any necessary information that is required for a manually drawn map. Sheet size and plotting scale shall be listed in the "read-me.txt" file.

(7) Scale: The drawing shall be at real-world scale.

(8) Line types: All line types shall be continuous with the exception of street centerlines.

(9) Layers: The drawing file(s) shall contain, but not limited to, the following three layers:

(a) Boundary: The complete perimeter boundary of the subject territory. Any portion of the boundary coterminous to an existing boundary shall be drawn. The boundary shall be drawn as a closed figure. A segment of the existing district boundary sufficient to establish the relationship of the subject territory to the district shall be drawn. This shall apply to both contiguous and non-contiguous relationships to the existing district boundary.

(b) Background: All line work to delineate existing lot lines and other pertinent physical features (rivers, streams, canals, etc.) within and adjacent to the subject territory; centerlines for all streets, roads, highways including dimensions and labels, directly relating to the perimeter boundary of the subject territory; right-of-way for all streets, roads, highways, including dimensions and labels, directly relating to the perimeter boundary of the subject territory; Township and Range and section lines with appropriate labels, use when applicable. This may be multiple layers if named appropriately. The vicinity map shall be on this layer.

(c) Border, Borderlines, north arrow, scale, title blocks, signature block and all associated text.

#### 4. DEFINITIONS AND SPECIAL FEE PROVISIONS:

A. "Single area" means any separate geographical area regardless of ownership. A lot, a subdivision or a township could each be a "Single area". For the purpose of this schedule a geographical area which is divided into two or more parcels by a roadway, railroad right-of-way, river or stream, shall be considered a "Single area". Separated geographic areas that are not contiguous to each other shall not be considered a "Single area". A "Single area" does not include two areas that are contiguous to an existing boundary of a city or district but not to each other.

B. "Contiguous" shall be defined as two polygons that share a common line segment.

C. "Zones" include temporary zones in highway lighting districts, other zones, zone of improvement, zone of benefit, improvement districts, or any other sub-units of a county, city or parent district.

D. "Concurrent transaction" includes any combination of formations, annexations and withdrawals of a single area under one resolution or ordinance. The fee shall be according to the fee schedule, Section 5; there is no additional costs for the number of transactions involved. If there is more than one resolution or ordinance, each single area must be separately computed under the fee schedule, Section 5.

E. The fees in Section 5 of this schedule are based on the concept that any given action is confined to a single county. If more than one county is involved, add \$300.00 for the second and each additional county involved.

F. Coterminous transaction: If an annexed or detached territory comprises an entire city, district, or zone without affecting the existence of that city, district or zone, the total processing fee shall be \$300.00. If the coterminous transaction contains areas of exclusion, each area of exclusion shall be considered a single area transaction and all requirements shall apply and the fees calculated as such. Example: A district is formed coterminous with a city boundary and contains two areas of exclusion of four acres each; the total fee is \$1, 000 (see Section 5, Schedule of processing Fees).

G. Payment of the fee for the formation of a city or district may be deferred until that city or district receives its first revenue (Section 54902.5, Government Code). Each deferment shall be subject to a \$35 billing charge.

**IMPORTANT: IF YOU HAVE AN UNUSUAL SITUATION OR ARE UNSURE, DO NOT GUESS AT THE FEE, CALL (916) 322-7185 OR WRITE TO: TAX AREA SERVICES SECTION, STATE BOARD OF EQUALIZATION, 450 N STREET, MIC: 59, P.O. BOX 942879, SACRAMENTO, CA 94279-0059 FOR HELP TO DETERMINE THE CORRECT FEE.**

5. SCHEDULE OF PROCESSING FEES: See Section 4 for definitions and modifications of the fees under certain circumstances. Multiple area filings for special revenue district shall be calculated as a single area transaction for each area separately. A separate fee must be computed for each ordinance or resolution. All fees are required at the time of filing. Please make checks payable to the State Board of Equalization.

Single Area Transactions:

<b>Acreage within subject territory</b>	<b>Single Area Mapping fee</b>
Less than 1 acre	\$300
1 - 5	\$350
6 - 10	\$500
11 - 20	\$800
21 - 50	\$1,200
51 - 100	\$1,500
101 - 500	\$2,000
501 -1,000	\$2,500
1,001 -2,000	\$3,000
2,001 and above	\$3,500

The following transactions may supersede or combine with the single area transaction fee schedule

Deferral of Fees	\$35
Additional County per transaction	\$300
Consolidation per district or zone	\$300
Entire district transaction	\$300
Coterminous transaction	\$300
Dissolution or Name change	\$0