County of Orange Public Facilities and Resources Department Public Works, Geomatics/L.I.S. Division

PROCEDURES MANUAL FOR ANNEXATION AND BOUNDARY CHANGE PROPOSALS

CITIES AND DISTRICTS

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SECTION I

STANDARDS AND GUIDES FOR BOUNDARY DESCRIPTIONS

To clarify the requirements of a description and map defining the boundaries of cities and other taxable districts, the following standards and guides are established for use by this office.

1st Standard – Intention

The basic intention of any boundary description is to define the perimeter of a parcel, or parcels of land, which comprise a city of taxable district. A parcel must be completely within or completely outside of a district, except where certain reasonable cuts of property are involved. A boundary must therefore go "along" the title lines of the property being described. A boundary description does not establish, move or eliminate any title line. This intent to follow along existing lines is assumed true even if not stated, but should be stated as the primary or first qualification of each course of the perimeter.

2nd Standard – Existing Boundaries

No parcel of property should be improperly taxed by more than one city or by more than one district of the same type. All common boundary lines of cities or of the same types of districts should thus be qualified as "along" the line of the adjoining city or district. In annexations of parcels of property to a city or district where continuity is required, no gaps, islands or overlaps should be left between existing parcels of the city or district and those parcels annexed. Perimeters of areas being annexed common to perimeters of existing areas should thus be qualified as being "along" the existing lines. The point of leaving and joining existing boundaries should be qualified to separate that portion of then annexation perimeter which is new from that portion which is existing and is being superseded.

3rd Standard – Existing Record Lines

Records available to the Board of Equalization are of one type only. In the case of cities, this is certified incorporations and annexations (or detachments). (Also basic section and block lines of Irvine's Sub.) For districts, the records are properly completed formations and annexations in ordinance form. These records should be referred to where any new boundary line is common to the lines of such records.

4th Standard – New Boundary Lines

Lines not defined in the records noted above are unknown to the Board of Equalization. Each new line must, therefore, be qualified by bearing and distance so that it can become record to the Board of Equalization. Therefore, to define these lines properly and be consistent, all such lines should also be qualified by a bearing and distance.

5th Standard – References

An actual ground survey is seldom available for a new boundary perimeter and so the description must be compiled from several sources. This results in various basis of bearings and various degrees of distance accuracy. To assure minimum accuracy is met, a reference of each bearing and distance must be given wherever possible. Board of Equalization records should be used and properly referenced whenever possible. If such courses have been superseded by more accurate bearings and distances, the new data should be used in addition to the identification of the primary reference (on file at the Board of Equalization), usually shown in parenthesis.

6th Standard – Location

A description of the perimeter of an area is of no value unless properly located. The caption of the description (preamble) and its beginning must clearly show its relationship to primary land lines such as section corners, allotment corners and/or major street intersections.

7th Standard – Survey Principles

Though a boundary must first follow a title line, and then be qualified by a bearing and distance, it must not violate elementary survey principles. Lines meant to be parallel by title must have equal bearings. Lines which appear to be straight by title, but which may have angle points to jogs, should be described with two or more courses so that any flexibility in title line would not affect the course and intent of the boundary. Non-tangent curves must have their radial defined to be properly oriented.

ORANGE COUNTY GEOMATICS / L.I.S. DIVISION BOUNDARY SECTION Description Guideline

*Note: These guidelines incorporate State Board of Equalization basic requirements.

I. GENERAL REQUIREMENTS

- A. The Legal Description shall be typed on 8 1/2" x 11" or 8 1/2 x 14" lined numbered paper so that xerox copies can be produced from it.
- B. The legal descriptions shall be submitted as separate sheets and not in letterform or on the map.
- C. 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. Proposed annexations that merely cite these recorded documents or refer to assessor's parcels will be rejected.
- D. All documents may be microfilmed or scanned on both the State and County level and any document that is filed with the proposed annexation that cannot produce a readable photographic image shall be rejected for a more compatible document.
- E. For identification purposes, each proposal shall be given a name and/or number and shall clarify what City or District is being annexed to, or detached from, i.e., "Annexation No. 73-1 to the City of ________." Note: LAFCo will issue a file number, shown as (CA01-xx) for the city annexations; (DA01-xx) for district annexations; (RO01-xx) for reorganizations and (IN01-xx) for incorporations. The designation includes CA, DA, etc, then the year, followed by their actual file number, generally a 2 digit number, 01, 02 etc. This number will not be generated until the annexation is ready for OCS approval, and the proponent has made their application to LAFCo.

NOTE: Identification of the proposal must not conflict with titles already of record.

- F. Complete title of the proposal, page number and label "Exhibit A" shall be shown on each sheet of the legal description. At the end of the legal description, insert the following statement: "All as shown on Exhibit "B" attached hereto and by this reference made a part thereof".
- G. The Legal Description and Exhibit map shall be compatible in all respects, i.e.,
 - 1. Identification of the proposal boundary, and all bearings and distances.
 - 2. All references recited in the description shall be shown on the map.
 - 3. If a dimension is shown as "more or less" on the legal, it should be shown as "more or less" on the map.
- H. Area of the proposal should extend to either right of way of the street. The goal of the State Board of Equalization and LAFCo is to have city/district jurisdiction include whole streets rather than to centerlines. (District annexations may be exempt in some cases and should be verified. OCSD requires that proposals extend to street centerlines).

- I. Section 8761 of the Professional Land Surveyor's Act requires signature, license or registration number and the stamp of his/her seal with expiration date on descriptions and maps.
- J. The following certificate of approval shall be shown on map and legal (A 1 ½" x 1 ½" space is needed for the O.C. Surveyor's stamp).

1 1	es meet the appronty Surveyor's O	
Dated this	day of	, 20
John Canas, Co My license expi	unty Surveyor, L	.S. 4408

II. LEGAL DESCRIPTION REQUIREMENTS

- A. A preamble is required stating the general area in which the proposal is located. In all cases, the preamble should include "...in the County of Orange, State of California, described as follows:" or similar language.
- B. The written geographic description shall be a document separate from any maps. The polygon traverse of the written description must be within acceptable limits for error of closure. The acceptable error of closure permitted in the Orange County Surveyor's Office is 0.017 of a foot.

C. Control

- 1. The Point of Beginning (P.O.B.) of the geographic description shall be clearly shown on the map and referenced to the existing boundary being changed or a known geographic position. Effective January 1, 2000, every description shall contain a minimum of one GPS Horizontal Control point that is referenced to the California State Plane Coordinate system. It is preferred that this point be either the P.O.B. or a tie made from the existing annexation boundary being also the Point of Beginning. If not using the GPS Horizontal Control point as a P.O.B., then the P.O.B. must be one of the following:
 - a. Section corner, quarter section corner or center of section. (Note: Lot corner not acceptable).
 - b. Rancho Corner.
 - c. Irvine Block corner. (Note: Lot corner not acceptable.)
 - d. Major street centerline intersection.
 - e. Angle point in existing boundary or some other point in existing boundary which can be properly identified by tying same to items mentioned in Item a, b, c, d, or e. (This is preferable, as most annexations need to be contiguous to city/district they are being annexed to).

- 2. Newly created portion of the proposal must be described in full.
 - a. Bearings and distances must be given for all courses-- Exception--

NOTE: Bearings and distances are secondary to the proper control call for the line--

NOTE: Each course should be given a definite bearing, i.e., N.89°54'30"E. rather than Easterly or East. The use of cardinal direction (East) is permitted; however this would be presumed to be due East.

b. Proper control calls must be given for all courses when control call exists for the same, i.e., section line, block line, lot line, deed line, centerline, etc.--Exception--See Item C4.

Note: Bearings and distances are secondary to the proper control call for the line.

3. When following along existing boundaries (of identical district or city proposal) through several courses, the dimensions and bearings calls may be omitted, i.e., "thence along the existing boundary line of the City of ______ as created by "Annexation No. 70-4," "Annexation No. 71-15" and "Annexation No, 73-1" through its various courses in a generally Westerly, Northerly, Northwesterly and Easterly direction to the ...".

NOTE: Newly created portion of proposal must be described in full—

4. The description must mention when arriving at, following along and leaving existing (similar) boundaries. Identify existing boundaries (of identical district or city as proposal) by name and/or resolution or ordinance number. Use of either name or number is acceptable.

Note: All angle points and/or points in said existing boundaries must be qualified.

- 5. Description is acceptable when proposal can be described by government sectional breakdown.
- 6. Proposals following along street right-of-way lines must be defined as being parallel with and a specific distance from centerline or must clearly define street right of way widths.

D. Curves

- 1. When traversing from a line through a curve, non-tangent to said line, a radial line should be given, i.e., "...to a point on a non-tangent curve, a radial line of said curve to said point bears N.10°10'10"E.; thence easterly along said curve...".
- 2. When traversing from a curve, non-tangent to the succeeding line, a radial line is not necessary, i.e., "...an arc distance of 300.00 feet; thence non-tangent to said curve N.10°10'10"E..."

ORANGE COUNTY SURVEY DIVISION BOUNDARY SECTION Map Guidelines

I. GENERAL REQUIREMENTS

- A. Size of Exhibit map shall be of standard Xerox paper sizes of 11" X 17".
- B. Title block is required showing name or number of the proposal and the name of the City or District it is being annexed to or detached from, i.e., "Annexation No. 73-1(CA01-xx) to the City of ______." Also, name, telephone number and address of person preparing proposal shall be shown.
- C. Acreage of the proposal must be shown.
- D. The map shall be labeled Exhibit "B" at the top of the page.
- E. If map involves more than one sheet, identification of the proposal and sheet number shall be shown on each sheet.
- F. Section 8761 of the Professional Land Surveyor's Act requires signature, stamp and expiration date on maps. An original signature and seal is necessary on the final map.

II. EXHIBIT MAP REQUIREMENTS

A. Every North arrow and scale required. The State Board of Equalization suggests, but does not require, a graphic scale to be shown. Maps of the subject territory shall be drawn to these standard minimum scales:

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

- 1. Drafting **must** be compatible with scale shown.
- 2. 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 detail sketch.
- B. The point of beginning (P.O.B.) must be labeled on the map. Also, the true point of beginning (T.P.O.B.), if applicable.
- C. Arrows should be shown for all distances on map.
- D. All street names should be shown on the map. (Lettering should be prominent). Show street right-of-way widths (arrow when necessary).

- E. Label at least one prominent corner, if applicable:
 - 1. Section corner, quarter section corner, or center of section.
 - 2. Block corner in Irvine Subdivision.
 - 3. Rancho corner, etc.
- F. Map and legal description shall be compatible in all respects, i.e.
 - 1. Identification of the proposal boundary, and all bearings and distances.
 - a. When the boundary of the subject territory is of a complex nature, an index table listing the various courses with the bearings and distances shall be shown on the map.
 - 2. All references recited in the legal description must be the same as shown on the map.
 - 3. Data may be shown on map which may not necessarily be required to be shown within the legal description, i.e., adjacent "ghosted", references, etc.
 - 4. The relationship of the subject territory to street rights-of-ways and street centerlines must be clearly indicated.
- G. A legend is required using identifiable symbols for the boundary line of the proposal and all existing boundary lines of identical district or city. These symbols shall be delineated on the map designating the location of existing boundary lines in relationship to the proposed boundary lines and should extend beyond the area of the proposal boundary, i.e., "Northerly from the Northwest corner of the annexation; Easterly from the Southeast corner of the annexation".
 - 1. It is suggested that the line weight for existing and proposed boundary lines be approximately three times as heavy as remaining lines on map.
 - 2. Label incorporated areas of a city with the correct city name, annexation name or number or resolution number.
 - 3. Label unincorporated areas of the county as "unincorporated territory".
- H. Proposals to districts should show city boundary lines on the map. It is not necessary or desirable to mention the same within the description unless the city boundary is the proper control call for proposed district boundary line.
- I. Where boundary lines are identical with other lines on the map, use only one line to delineate same.
- J. Please leave a minimum space of 2" x 2" for the County Surveyor's seal, somewhere on the map.

- K. All parcels within the subject territory that touch the new boundary must be clearly labeled with the assessors parcel number. It is recommended that assessor's parcel maps with the subject territory delineated in red, accompany the filing as supporting documentation.
 - 1. The use of assessor parcel maps and copies of Board of Equalization maps shall be in addition to and shall not be a substitute for the required subject map.
- L. 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 detail 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 the boundary shall be clearly labeled with the assessor parcel numbers.
- M. 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 sheet index map giving the relationship of several sheets shall be furnished. Match lines between adjoining sheets shall be used. While the geography of adjoining sheets may overlap, the proposal boundaries must stop at the match lines.

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)327-4251.
- 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.
 - The terms used below shall be submitted together as a single package. Incomplete packages will be rejected
 - A. Statement of boundary change (Form BOE-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 applicant 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:

<u>Unacceptable</u>: "...thence northerly to the southwest comer of that certain property recorded in Book 12, Page 15 of Recorded Deeds..."

<u>Acceptable:</u> "...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, T1N, R1W). 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.

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

- **B.** MAPS: Items 1 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).
 - <u>Acceptable control points:</u> Section corners, section 1/4 comer, section centerpoints; the intersection of street, road, or highway centerlines
 - <u>Unacceptable control points:</u> 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: fence posts, 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 <u>touch</u> 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 assesor 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.)

Acreage within Minimum.

Projected AreaMap Scales

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) <u>Media:</u> 3.5" diskette, double sided high density (1.44 mg) or 100mg ZIP disk. Please use separate disks for each filing. The diskette shall have an adhesive label 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) <u>File Format:</u> 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) <u>Compressed Files:</u> 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 <u>uncompressed</u> 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) <u>Contents of map files</u>: 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) <u>Plotting:</u> 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) <u>Line types:</u> 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) <u>Boundary</u>: 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
 - (b) <u>Backgrnd</u>: 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) <u>Border:</u> 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 are 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. <u>Multiple area filings</u> for special revenue districts shall be calculated as a single area transaction for <u>each area separately</u>. 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:

Acreage within subject	Single	Area The following transactions may su	apersede or
combine			
territory	Mapping fee	with the single area transaction fee schedule	
Less that 1 acre		\$300 Deferral of Fees	\$35
1-5	\$350	Additional County per transaction	
\$300			
6-10	\$500	Consolidation per district or zone	
\$300			
11-20	\$800	Entire district transaction	\$300
21-50	\$1,200	Coterminous transaction	\$300
51-100	\$1,500	Dissolution or Name change	\$0
101-500	\$2,000		
501-1,000	\$2,500		
1,001-2,000	\$3,000		
2,001 and above		\$3,500	

BOE-400-TA REV. 1 (2-00) STATEMENT OF BOUNDARY CHANGE

Please mail to the Board of	Equalization, T.	ax Area	Services	Section,	450 N Street,	MIC:59,
P.O. Box 942879, Sacrame	nto, California 9	94279-00)59.			

BOE USE ONLY				
B.O.E. File No.:				

County:			County #:		Acreage	:	Fee:	\$	Res./O		
Conducting Authority:								LAFCo. Res.:			
S	hort Form Designa	tion:							Effectiv	e Date:	
1	Type of	01 Ann	01 Annexation to district 06 Cons				lidatio	n of TRA's		10 Red	evelopment
	action: check one		02 Annexation to city			07 Detachment from district				11 Name change	
			04 City incorporation			08 Dissolution of district				12 Reorganization	
0	only)		05 Consolidation of district			09 Formation-District		13 School district change			
			DISTRICT N						DISTR	ICT NAME	<u> </u>
2.	Principal										
	City/District(s)										
	affected by action:										
3.	Affected	Inhabite	2d		De	eveloped		7	Number	r of Areas	s:
	territory is legally:	Uninhal				ndeveloped	d		Number	or Area.	·
	The affected		Will be taxed for existing bonded indebtedness or contractual obligations as set forth by the terms and								
	territory:		conditions as stated in the resolution. Will not be taxed for existing bonded indebtedness or contractual obligations.								
	L	WIII NO	t be taxed for e	existing	g bonded	indebtear	iess o	r contractual	obligation	ns.	
_		An elec	tion authorizing	thic a	action wa	s hald on					
5.	An election authorizing this action was held on										
		tion is exempt t	on is exempt from election.								
	_										
6.	Enclosed are	Fees	Fees					Map(s) and supporting documents			
	the following items required	Legal d	Legal description					Assessor parcel number(s) of affected territory			
	at the time of		Resolution of conducting authority				County auditor's letter of TRA assignment				
	filing:	Certifica	Certificate of Completion (LAFCO only)			(consolidated counties only)					
7.	City	Map of	Map of limiting addresses (2 copies) Vicinity r				Vicinity ma	nps (2 cor	pies)		
	boundary		Alphabetical list of all streets within the affected area to include beginning and ending street numbers								
	changes only:	Estimated population is:							g ~		,
	Required:	According to	section 54902	of the	e Govern	ment Cod	le, cop	oies of these	docume	ents mus	at be filed with the

county auditor and county assessor.

Board of Equalization will acknowledge receipt of filing to:

		,	
NAME			BOE USE ONLY
TITLE		chk #:	
AGENCY			
STREET			amt:
CITY		ZIP CODE	
TELEPHONE NO.	FAX NO.		
E-MAIL ADDRESS		ltr #:	
SIGNATURE OF AGENCY OFFICER		DATE	

STATE BOARD OF EQUALIZATION BASIC REQUIREMENTS

- E. DESCRIPTIONS AND MAPS. After our initial processing has been completed, all filed documents are microfilmed and then destroyed. Any document that will not produce a readable photographic image <u>must be rejected</u> and returned to the sender for replacement.
 - (a) Every description must be self-sufficient within itself and without the necessity of reference to any extraneous document. When a description refers to a deed of record, the deed should be used only as a secondary reference.
 - (b) When writing a metes and bounds description of a contiguous annexation, all details of the contiguous portion(s) of the boundary must be omitted. The points of departure from the existing boundary must be clearly established.
 - (c) A specific parcel, description in sectionalized land (e.g., the SW ¼ or Section 22, T1N, R1W) is permissible without a metes and bounds description of the perimeter of the boundary.
 - (d) A parcel description making reference only to a subdivision or a lot within a subdivision is not acceptable, unless all dimensions needed to plot the boundaries are given on an accompanying plat. The relationship of lot lines with street right-of-ways must be clearly indicated.
 - (e) Every map must clearly indicate all existing streets, roads and highways within and adjacent to the subject territory, together with the current names of these thoroughfares.
 - (f) Every map shall bear a scale and north point. If a reduced map is to be filed, the original map must have a graphic scale affixed to it before the reduction is made.
 - (g) The point of beginning of the legal description must be shown on the map. The boundaries of the subject territory must be distinctly shown on the map without obliterating any essential geographic or political features. The use of yellow lines to highlight the boundaries is urged, as this color photographs as light gray.
 - (h) All maps must be professionally drawn or copied. Rough sketches of map or plats will not be accepted.