AUDITOR-CONTROLLER/ TREASURER-TAX COLLECTOR

OF TOP BEE

Rita A. Woodard COUNTY OF TULARE

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June 5, 2012

To All Agencies Putting Special Assessments on the Property Tax Roll

Subject: Special Assessment Charges 2012/2013

If your district is planning to place special/direct parcel assessments on the property tax roll, attached are forms, resolutions, and data requirements needed from your agency:

Attachment A: Special Assessment Control Sheet

Attachment B: Authority to Approve Special Assessment Charges

Attachment C: Compliance Certification and Hold Harmless Statement

Attachment D: Parcel Listing and charge amounts - The parcel listing must be sorted in numerical order. The charge amounts must be over \$10.00 and divisible by two. Parcel counts over 1,000 must be submitted electronically, see Attachment F.

Attachment E: District Resolution(s) - The annual resolution(s) must state the charge(s) are in compliance with California Code, that they are without regard to property valuation, and the authority (code section) allowing placement of the charge on the tax roll for collection.

Attachment F: Electronic Submission Requirements – Any agency may submit electronically, but parcel counts over 1,000 must be submitted electronically.

Please remit these items by **August 10, 2012** as required by your agreement and/or Government Code Section 26911, Health and Safety Code Sections 5474.4, and 101330. Earlier submission is encouraged.

General Information

Agreement

All **new** agencies applying assessments for the **first time** must have a one-time agreement between the County and your agency that must be approved by the Board of Supervisors. Contact this office if you need an example of this agreement. This is in addition to the annual resolution (Attachment E)

Deletions and Corrections

If your agency determines that an assessment is incorrect or must be removed, this office can correct or delete the assessment before the Secured Tax Roll is extended (generally around September 1.) A new Control Sheet must also be submitted, reflecting these changes. If you submit electronically, a new file of all assessments will need to be submitted. No fees will be charged at this time.

However, if changes are requested **after** the extension, a **fee** of \$25.00 will be charged. All changes at this time must be submitted in writing and received prior to February 15th. Your agency may pay the fee or collect it from the parcel owner. The change requested will not be completed by this office until receipt of payment.

Cancellation of Tax Bills Less Than \$10.00

If a tax bill's amount for the total of ad valorem taxes and special assessments is less than \$10.00, and the tax bill becomes delinquent, the County may cancel these tax bills under the provisions of Revenue and Taxation Code Section 2611.4. This is why this office requires all special assessments to be over \$10.00.

Assessments on Federal, State, Local, or Utility Parcels

A majority of these parcels do not receive a property tax bill from Tulare County and, as a result, they **cannot** be charged a special assessment through the Secured Property Tax Roll. Your agency may bill these parcels directly, if necessary.

Manufactured Home Parcels

As stated in Article XIIIA, Section 4 of the California Constitution, agencies may levy charges upon real property. Pursuant to Revenue and Taxation Code Section 5801, a manufactured home is not considered real property unless it is permanently affixed to land on a permanent foundation system as stated in Section 18551 of the Health and Safety Code. The Assessor's Office has identified these parcels with a specific range of parcel numbers. Any parcel that begins with 911, 912, 913, and 914 cannot be charged; additional parcel ranges may be added in the future.

Collections and Apportionments

All special assessments are collected on the Secured Property Tax Bills with payment dates of December 10 and April 10. Payments received are apportioned four times a year:

Collection Timeframe	Apportionment Distribution	% Collected (Est.)
July 1 – December 31	Middle of January	50%
January 1- April 30	Middle of May	40%
June 1 – June 30	Middle of July	5%

If your agency's funds are in the County Treasury, the apportionment distribution will be made directly to your fund. If not, the distribution will be forwarded to your district.

Delinquent Accounts

Any special assessments not collected by June 30 will be transferred to the redemption roll and collected as such unless judicial foreclosure is required (see "Judicial Foreclosures"). The County discontinued the Teeter Plan as of June 23, 2009. This means the County will no longer advance cities and special districts for any delinquent accounts.

As a result, your agency will receive the apportionment for the delinquencies after collected along with a portion of the penalties.

Collection of delinquent accounts can take five years or more. If the property is sold at tax sale, it may be sold for less than the tax bill owed, in which case, your assessment may not be fully recovered.

<u>Judicial Foreclosures</u>

Some agencies have a covenant with bondholders that delinquent accounts will be judicially foreclosed upon rather than follow the tax sale process mentioned above. If your special assessment requires judicial foreclosure, you must notify us at the time your special assessment forms are submitted. As part of this process, your Board of Directors must adopt a **standing resolution** stipulating that your agency will pursue the removal of the delinquent levies from the delinquent secured tax bill as specified by the bond covenant. This resolution must accompany your special assessment forms. Each year for the life of the assessment bond, you shall identify the delinquent levies in your recorded "Notice of Intent to Remove Delinguent Special Tax Installment from the Tax Roll" (notice) per Government Code Section 53356.2 and Streets and Highways Code Section 8833. Upon receiving a copy of the recorded notice, this office will remove the identified delinquent levies from the delinquent secured tax bill. By this process, your agency will relieve the County of Tulare of any further responsibility for the collection of these delinquent levies. Contact this office for copies of sample standing resolution and notice of intent to remove delinquent tax.

Administrative Items

It is the responsibility of your agency to determine the validity and accuracy of the assessment amount. This office is not responsible for the validity or the computation of the assessment amount. In order to improve our customer service to the taxpayers, this office requests that your agency respond to taxpayers' inquiries in a timely and efficient manner.

The Brown Act

The Brown Act requires all government agencies to hold open meetings as the public has the right to observe, monitor, and participate in government decision-making. Attached is an outline titled "Understanding Brown Act." Please visit www.tularecountycounsel.org/default/index.cfm/public-information/ for more detailed information.

Fee Schedule

For the 2012/13 tax roll the fee schedule will be \$3.00 per parcel for manually transmitted assessments and \$1.00 per parcel for electronically submitted assessments. There will be a \$200.00 charge per fund on which special assessments are to be collected.

The annual maintenance fee and the per-parcel fee will be recovered during the apportionments for December and April (50% for each apportionment).

Preliminary List

If requested, this office may provide your agency a preliminary list of all parcels within your district. Fees for this list are as follows:

Electronic Copy (Text & PDF)
Hard Copy
Plus

\$66.00 ~OR~ \$100.00 (1st 100 pages) \$10.00 (Next 100 pages)

If you have any questions, please call our office at (559) 636-5280 or e-mail: TaxDiv1@co.tulare.ca.us.

Enclosures

SPECIAL (DIRECT) ASSESSMENT CONTROL

DATE:					_							
то:	Tulare County Auditor-Controller Property Tax Section Courthouse, Room 101-E Visalia, CA 93291											
FROM:	Ager	ncy										
	Address											
	City, State, Zip											
	Cont	act Perso	n, Pho	one								
	Hou	rs Contac	t Perso	on is availa	ble							
	E-ma	ail (if ava	ilable)									
Check items	includ	led:										
	1.) stating co without re	_		le and that aluation.					
	2.	Chang	e autho	orization sl	heet.							
	3.	Parcel	listing	. (not requi	ired if su	bmitting	electronically)					
			<u>Fu</u>	nd/Charge	Control	ı						
Fund Name_				Parcel Co	unt		Amount					
			•									

Attach additional control sheets if necessary.

TULARE COUNTY AUDITOR-CONTROLLER

AUTHORITY TO APPROVE SPECIAL (DIRECT) ASSESSMENT CHANGES

DISTRICT/AGENCY	
The following persons are authori Assessment:	ized to approve changes to our Agency's Special
TYPED NAME	SAMPLE SIGNATURE
Agency Official	
Title	

Attachment C

Compliance Certification and Hold Harmless Statement

The City/District of	certifies the following:
Article XIIID. Sec. 5. "this article shall become e provided. Beginning July 1, 1997, all existing, new article."	•
Article XIIID. Sec. 6 d. "Beginning July 1, 1997, al	ll fees or charges shall comply with this section."
the County harmless from any liability as a result of	olely liable and responsible, and will defend and hold claims or claims for refunds and related interest due arges or taxes placed on the roll for the City/District by
The City/District shall be solely liable and responsible County Auditor harmless from any and all legal fees	
City/District Manager	 Date

EL RANCHO SEWER

TOTAL

#	APN	DUE
/1	202-091-001	\$549.10
/2	202-091-002	\$549.10
B	202-091-003	\$549.10
/ 4	202-091-004	\$549.10
1 5	202-091-005	\$549.10
β β β 7 8 9 10 11	202-091-010	\$549.10
7	202-092-001	\$549.10
/8	202-092-003	\$549.10
β	202-092-004	\$549.10
/10	202-092-005	\$549.10
<i>x</i> 1	202-092-006	\$549.10
42	202-092-009	\$549.10
13	202-092-010	\$549.10
14	202-092-013	\$549.10
1 /5	202-093-001	\$549.10
16	202-093-005	\$549.10
<i>¥</i> 7	202-093-006	\$549.10
18	202-093-007	\$549.10
19	202-093-009	\$549.10
20	202-093-011	\$549.10
21	202-093-012	\$549.10
22	202-100-019	\$549.10
23	202-100-025	\$549.10
<i>2</i> 4	202-100-027	\$549.10
		\$13,178.40

Attachment E

(EXAMPLE ANNUAL DISTRICT RESOLUTION) (On District letterhead)

RESOLUTION N	0
A RESOLUTION OF THE THE COUNTY OF TULARE THE VALIDIT PLACE SPECIAL ASSESSMENTS	TY OF THE LEGAL PROCESS USED TO
WHEREAS, the notices and election for special to be in bill for property owners of the; and	icluded on the regular County property tax
WHEREAS, the District is placing the special property tax roll for collection; and	assessments on the Tulare County secured
WHEREAS, the District has complied with all assessments to be collected; and	laws pertaining to the levy of the special
WHEREAS, the monies collected are not in ar valuation of the properties involved; and	ny way to be based on the assessed
WHEREAS, the District agrees that it shall be defend and hold the County of Tulare harmless claims for refunds and related interest due filed fees, charges or taxes placed on the roll for the	s from any liability as a result of claims or d by taxpayers against any assessments,
NOW THERFORE BE IT RESOLVED by the that the list submitted with parcel numbers and or or	I amount are certified as being correct, the
sign any documents required and directed to gibehalf of the District for placement on the secu	ive the list to the Tulare County Auditor on
 Parcel and Assessment listing Special Assessment Control Sheet Special Assessment Change Authorizat Compliance Certification and Hold Hand 	
UPON MOTION OF BOARD MEMBER, THE BOARD OF THEOFFICIAL MEETING HELD ONFOLLOWING VOTE:	FOLLOWING WAS ADOPTED BY THE DISTRICT, AT AN

Attachment E

AYES:	
NOS:	
ABSTAIN:	
ABSENT:	
ATTEST:	
	SECRETARY OF THE BOARD

Electronic Submission Requirements

Property Tax Accounting

By

Danny A.

Electronic Format Specifications

Field Name	Length	Description
Sequence Number	5	Begin with 00001
Assessment Number	12	Full Parcel Number
Assessment Charge	11	Charge Amount
Tax Code	3	Code assigned by Auditor
Source ID	10	To Uniquely Identify –
		Agency may assign

- A. File must be submitted in the above format
- B. File must be submitted as a text file.
- C. Assessment Number must include three zeroes at end Eg. APN 111-222-333-000 is 111222333000
- D. File must be in order by Assessment Number, regardless of tax code (for agencies applying more than one type of charge)
- E. Like Manual Submission, Assessment Charge must be larger than \$10.00 and be equally divisible by two
- F. Sequence Number & Assessment Charge must be zero filled and contain only numeric characters
 - Eg. Assessment charge of \$125.00 is 00000012500
- G. Source ID is only field that does not need to fill its entire length (10), all others must be filled for their entire lengths
- H. There must be no spaces between each field

Example:

Sequence #	Assessment #	Assessment Charge	Tax Code	Source ID
00001	111222333000	00000012500	123	EXAMPLE
00002	123123123000	0000007025	456	EXAMPLE
00003	234567891000	00000012500	123	EXAMPLE

The text file would look like this:

0000111122233300000000012500123EXAMPLE 000021231231230000000007025456EXAMPLE 0000323456789100000000012500123EXAMPLE

This text file may be submitted via e-mail or on a CD. E-mail is preferred, but not required. It is due on August 10, 2011 along with the other documents. Earlier submission is encouraged.

Converting Excel to Text

- Many Agencies currently use Excel to store their assessments
- Using Excel formulas, the Excel data can effectively be converted to text
- The three zeros at the end of the APN are not necessary for the conversion
- The Example Excel file is attached to the Special Assessment Packet e-mail

Attachment F

Example Excel File

Count	APN	Amount	Tax Code	Source ID		Conversion Processing					Output to Text File
	1 114-200-008-000	12.50	684	test	00001	114	200	800	114200008000	00000001250	0000111420000800000000001250684test
	2 114-200-009-000	154.28	684	test	00002	114	200	009	114200009000	00000015428	000021142000090000000015428684test
	3 114-230-002-000	375.74	684	test	00003	114	230	002	114230002000	00000037574	0000311423000200000000037574684test
	4 116-060-012-000	85.24	684	test	00004	116	060	012	116060012000	00000008524	0000411606001200000000008524684test
	5 116-060-013-000	97.26	684	test	00005	116	060	013	116060013000	00000009726	0000511606001300000000009726684test
	6 116-060-015-000	1,759.54	684	test	00006	116	060	015	116060015000	00000175954	0000611606001500000000175954684test
	7 116-070-003-000	754.36	684	test	00007	116	070	003	116070003000	00000075436	0000711607000300000000075436684test
	8 116-070-004-000	974.24	684	test	00008	116	070	004	116070004000	00000097424	0000811607000400000000097424684test
	9 116-080-001-000	45.22	684	test	00009	116	080	001	116080001000	00000004522	0000911608000100000000004522684test
	10 116-080-004-000	24.78	684	test	00010	116	080	004	116080004000	00000002478	0001011608000400000000002478684test

Attachment F

Formula Details

			_						on Processing		
Count	APN	Amount	Tax Code	Source ID			Output to Text File				
1	114-200-008-000	12.5	684	test	=TEXT(A2,"00000")	=LEFT(B2,3)	=MID(B2,5,3)	=MID(B2,9,3)	=CONCATENATE(H2,I2,J2,"000")	=TEXT(C2*100,"00000000000")	=CONCATENATE(G2,K2,L2,D2,E2)
=A2+1	114-200-009-000	154.28	684	test	=TEXT(A3,"00000")	=LEFT(B3,3)	=MID(B3,5,3)	=MID(B3,9,3)	=CONCATENATE(H3,I3,J3,"000")	=TEXT(C3*100,"00000000000")	=CONCATENATE(G3,K3,L3,D3,E3)
=A3+1	114-230-002-000	375.74	684	test	=TEXT(A4,"00000")	=LEFT(B4,3)	=MID(B4,5,3)	=MID(B4,9,3)	=CONCATENATE(H4,I4,J4,"000")	=TEXT(C4*100,"00000000000")	=CONCATENATE(G4,K4,L4,D4,E4)
=A4+1	116-060-012-000	85.24	684	test	=TEXT(A5,"00000")	=LEFT(B5,3)	=MID(B5,5,3)	=MID(B5,9,3)	=CONCATENATE(H5,I5,J5,"000")	=TEXT(C5*100,"00000000000")	=CONCATENATE(G5,K5,L5,D5,E5)
=A5+1	116-060-013-000	97.26	684	test	=TEXT(A6,"00000")	=LEFT(B6,3)	=MID(B6,5,3)	=MID(B6,9,3)	=CONCATENATE(H6,I6,J6,"000")	=TEXT(C6*100,"00000000000")	=CONCATENATE(G6,K6,L6,D6,E6)
=A6+1	116-060-015-000	1759.54	684	test	=TEXT(A7,"00000")	=LEFT(B7,3)	=MID(B7,5,3)	=MID(B7,9,3)	=CONCATENATE(H7,I7,J7,"000")	=TEXT(C7*100,"00000000000")	=CONCATENATE(G7,K7,L7,D7,E7)
=A7+1	116-070-003-000	754.36	684	test	=TEXT(A8,"00000")	=LEFT(B8,3)	=MID(B8,5,3)	=MID(B8,9,3)	=CONCATENATE(H8,I8,J8,"000")	=TEXT(C8*100,"00000000000")	=CONCATENATE(G8,K8,L8,D8,E8)
=A8+1	116-070-004-000	974.24	684	test	=TEXT(A9,"00000")	=LEFT(B9,3)	=MID(B9,5,3)	=MID(B9,9,3)	=CONCATENATE(H9,I9,J9,"000")	=TEXT(C9*100,"00000000000")	=CONCATENATE(G9,K9,L9,D9,E9)
=A9+1	116-080-001-000	45.22	684	test	=TEXT(A10,"00000")	=LEFT(B10,3)	=MID(B10,5,3)	=MID(B10,9,3)	=CONCATENATE(H10,I10,J10,"000")	=TEXT(C10*100,"00000000000")	=CONCATENATE(G10,K10,L10,D10,E10)
=A10+1	116-080-004-000	24.78	684	test	=TEXT(A11,"00000")	=LEFT(B11,3)	=MID(B11,5,3)	=MID(B11,9,3)	=CONCATENATE(H11,I11,J11,"000")	=TEXT(C11*100,"00000000000")	=CONCATENATE(G11,K11,L11,D11,E11)

Converting to Text (Continued)

- Feel free to use this format exactly as it is or adapt to your own spreadsheets
- All formulas can be copied to accommodate any number of APNs
- The final step is to copy the output and paste it into a text file
- Feel free to call me @ 636-5280 with any questions

Understanding Brown Act Open Meeting Requirements

Gary S. de Malignon Chief Deputy County Counsel

² The Brown Act Why?

- Government officials are elected by the people, represent the people, and govern on behalf of the people.
- * The public has the right to observe, monitor, and participate in government decision-making.
- "...government exists of the people, by the people and for the people."

Abraham Lincoln, Gettysburg Address

November 19, 1863

4 The Brown Act

Purpose

Fulfills two purposes:

- ★ Keeps the public informed of the actions, discussions and views of its locally elected and appointed government representatives.
- ★ Establishes the procedural framework for members of local governmental decision-making bodies to collectively meet, debate, act and listen to their constituents.
- 5 The Brown Act

History

- ★ Introduced by Modesto Assemblyman Ralph M. Brown more than 50 years ago.
- *Legislature has *frequently* added to the requirements of the Act over the years.
- *Requirements are detailed, comprehensive and complex.
- 6 The Brown Act
 - Legislature's stated intent -
 - "... the public commissions, boards and councils... in this State exist to aid in the conduct of the people's business. It is the intent of the law that their actions... and... deliberations be conducted openly.
 - "The people of this State do not yield their sovereignty to the agencies which serve them. The people, in delegating authority, do not give their public servants the right to decide what is good for the people to know and what is not good for them to know.

"The people insist on remaining informed so that they may retain control over the instruments they have created."

- Government Code § 54950

The Brown Act



- **✗** All meetings of government bodies must be fully open and accessible to the public. **✗**
- **★**Boards must discuss, deliberate and act on the public's business openly.
- **X**Exceptions to the rule of openness are few and narrowly construed.
- 8 The Brown Act

Who is Covered?

- *All governing boards of local government agencies.
- **✗**The advisory and standing sub-committees created by such governing boards. **✗**
- ✗ All boards, committees and bodies created by federal or state law.

 ✓
- 9 The Brown Act

What is a Meeting?

A meeting is:

A majority of board members present at the same time and place to "<u>hear</u>, <u>discuss</u> or <u>deliberate</u>" government business.

- 10 The Brown Act
 - 3 Important Points -
 - **X**Only "face-to-face" meetings of a majority of board members are authorized meetings.
 - **X**Collective decision-making is a process with three different aspects.
 - ★ Any gathering of a majority of board members that involves any aspect of the *decision-making* process triggers Brown Act open meeting requirements.
- 11 The Brown Act

What is not a Meeting?

- **X** Conferences, training, workshops.
- *Community forums, and meetings of other government bodies.
- **✗** Social or ceremonial occasions.
- 12 The Brown Act

What is an Illegal Meeting?

A majority of members *cannot*:

Use a telephone, fax machine, e-mail, a chat room, an intermediary or other devices to develop consensus,

agreement, or a decision.

★ A "serial meeting" is a series of meetings to develop a decision, each of which involves less than a majority of members, but which taken together involve a majority of board members.

13 The Brown Act

Examples of Prohibited Meetings

- ★"Polling" of board members by another board member, or by a staff member is strictly prohibited.
- **★**Staff cannot meet with a majority of board members to provide a collective briefing.

14 The Brown Act

What is not an illegal meeting?

- ★ Attorney-client communication.
- ***** "One-way" communication by staff to solitary board members.
- **素** A board member individually may confer with constituents, staff, consultants, or a colleague. **素** A board member individually may confer with constituents, staff, consultants, or a colleague. ■

15 The Brown Act

What about E-Mail?

A majority of board members cannot:

- **≭**Use email to develop a collective consensus, agreement, or decision.
- *Exchange information about their views or positions on public business.

16 The Brown Act

Basics Requirements

Meetings must:

- **✗** Be noticed in advance:
- Include only business described in the agenda;
- **X** Take place within agency boundaries;
- ***** Be completely accessible by the public.

17 The Brown Act

Notice Requirements

Notice and agenda for regular meeting must be:

- Nosted 72 hours in advance;
- Posted in an accessible location;
- Mailed to persons who request notice.
- **✗** Special meetings may be called by posting an agenda at least 24 hours before the meeting. **✗**





- ✗ Agendas must contain a brief description of every item to be discussed, including closed session items.
- *Descriptions must be clear enough to be understood by members of the public.
- *Agendas for regular meetings must include a time for public comment.
- 19 The Brown Act

What are the Public's Rights?

Members of the public have the right to:

- **≭**address the board on both agenda and non-agenda items;
- *be accommodated, if disabled, so they can access and participate in the meeting;
- **★** get copies of written materials distributed to the board, except privileged items.
- 20 The Brown Act

Location of Meetings

21 The Brown Act

Location of Meetings

Boards must meet within the boundaries or jurisdiction of the government agency.

Certain exceptions:

- ✗ Inspect real/personal property;
- ★ Meet with federal/state officials to discuss legislative or regulatory issues;
- **≭**Hold a closed session meeting with legal counsel.
- 22 The Brown Act

Are Closed Door Meetings Allowed?

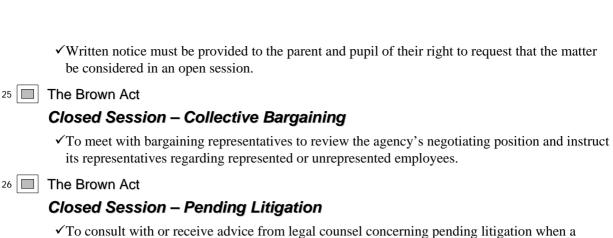
- **★**Closed sessions are narrowly authorized for specific matters.
- **★**Special disclosures have to be made by the board before and after holding a closed session.
- 23 The Brown Act

Closed Session – Personnel

- √To consider the employment, evaluation of performance, discipline or dismissal of a public employee.
- ✓To hear complaints and charges against an employee by another person or employee.
- 24 The Brown Act

Closed Session – Student Matters

✓ To consider the expulsion, suspension, discipline, or any other action concerning a pupil that would divulge pupil information.



✓To consult with or receive advice from legal counsel concerning pending litigation when a public discussion of such matters would prejudice the local agency in the litigation.

27 | The Brown Act

Closed Session - Real Property Matters

- ✓ To grant authority to the agency's negotiator regarding price and terms of payment prior to the purchase, sale, exchange, or lease of real property.
- ✓ A discussion of potential sites is **not** authorized.

28 The Brown Act

Closed Session - Security of Public Facilities

√To meet with law enforcement or security consultants on matters posing a threat to the security
of school buildings or to the operation of the educational program.

29 The Brown Act

Limited Scope of Closed Sessions

Caveat:

★Discussions in closed session must not go beyond the limited scope of the closed session.

30 The Brown Act

Special Requirements for Closed Sessions

- *Agenda must include a brief description of the nature of the closed session.
- **素**The board must disclose, in open session, the items to be discussed in closed session. **♣**
- **★**The board must make a public report of certain actions taken in closed session.

31 The Brown Act

Closed Session - Confidentiality

- **≭**Except for reporting-out requirements, confidentiality of closed session matters must be preserved.
- **★**Sanctions violation can result in a lawsuit to enforce confidentiality, disciplinary action against an employee, or referring the matter to the grand jury.
- 32 The Brown Act

Can you be sued?

Civil Remedies:

- **✗** Compliance with the Brown Act can be enforced by civil lawsuit. **✗**
- ✗A court can declare board actions void that are not in compliance with the Act, if not cured.
- ★The agency can be liable for significant costs and attorneys' fees.

33 The Brown Act

Criminal Penalty

*A violation of the Brown Act may be a misdemeanor if a member participates in board action with the "wrongful intent to deprive the public of information."

34 Conclusion

- Board members are representatives of the people who the people entrust to manage government affairs.
- The Brown Act is for the benefit of the public that board members represent.
- The Brown Act must be taken seriously: failure to do so can result in legal penalties and public criticism.

35 The Brown Act

Quiz

True or False?

- 1.A meeting as defined in the Brown Act occurs only when some action is taken.
- 2. Board members may poll each other by e-mail on any issues which may come before the board.
- 3.A telephone conference between two board members is a meeting under the Brown Act if they discuss district business.

36 The Brown Act

Quiz

- 4. The board may take a vote by secret ballot in open session; in closed session.
- 5. Any person may record an open meeting of the board via audio or video tape recordings.
- 6. A member of the public may address the board on any item of interest to the public provided the matter is within the jurisdiction of the board.

37 The Brown Act

Quiz

- 7. The board may limit the amount of time members of the public are allowed to speak on matters of public interest?
- 8. The board is not required to announce in open session the items to be discussed in closed session?

9. When considering the discipline of employees, the board must provide the employee 24 hours notice of his/her right to request a public session?

38 The Brown Act

Quiz

- 10.In general, reportable action taken in closed session must be reported out in open session at the same meeting.
- 11. The board may hold its meetings at any location it chooses within the county provided the public is notified.
- 12.A board member may divulge closed session information provided that he/she so advises the board before