



Alpine County
Civil Grand Jury
2009-2010
Final Report



Historical Building
Circa 1928

Alpine County Grand Jury
P.O. Box 102
Markleeville, Ca. 96120

Web: www.alpine.courts.ca.gov

The 2009-2010 Alpine County Grand Jury has submitted its report to the Alpine County Superior Court in accordance with its statutory duty. The court's supervisory role over the grand jury, and in particular in connection with its report, is sharply restricted: "The scope of the superior court's reviewing role is strictly confined to ensuring that reports do not extend beyond legal boundaries of the grand jury's broad reportorial powerThe court's sole function in this realm lies in its power to prevent the official filing of an illegal report...." (People v Superior Court 1973 Grand Jury, 13 Cal.3d 430m 434) Accordingly, "a superior court has no authority...to suppress a report simply because it considers it ill-advised (or) insufficiently documented..."(McClatchy Newspapers v Superior Court, 44 Cal.3d 1162, 1171) It follows, therefore, that the superior court has no authority to edit or otherwise dictate the format, structure, or tone of the grand jury's report, and must permit its publication so long as it does not constitute an "illegal report". The court has determined the report which follows is not illegal and therefore is entitled to be published as requested by the grand jury.

David L. DeVore
Judge of the Superior Court
County of Alpine

June 30, 2010

Alpine County Superior Court
The Honorable Judge David DeVore
Presiding Judge
Markleeville, CA 96120

Dear Judge Devore,

The 2009-2010 Alpine County Grand Jury presents its Final Report.

It has been an honor & privilege to represent the interests of Alpine County's citizens.

This year's Grand Jury was from its outset novel and innovative and a benchmark for future Grand Jury's in this County in that it had Co- Foremen, a man and a woman. The embodiment of this Grand Jury included a diverse County demographic of business owners, working persons, retired persons, varied interests and abilities, age span and geographic representation.

In compliance with the Civil Grand Jury mandate to select, review and report on County Governmental Agencies or Departments, our focus was on the Treasurer/Tax Collector, and County Water Agency. The goal of the Grand Jury is to present its findings in an objective fashion.

The over arching purpose and intent of these reports is to bring attention to needed improvements in the functions of the Departments or Agencies investigated and taken as a whole potential financial benefits to the county. In specific the Transient Occupancy Tax Report focuses attention on the need for updating the current Ordinance, equalization, enforcement and implementation of the Ordinance, which in turn can result in enhanced financial return for the County . With regards to the County Water Agency, it is the intent to shed light on the inadequacies of the South Lake Tahoe Public Utility District [STPUD] agreement as it pertains to Alpine County and need for the County Board of Supervisors through the County Water Agency, to better assert its position within the Agreement for the protection of the county, which again can result in appropriate compensation for the County for the use of its lands as a continued Tahoe Basin waste dump.

As Co-Foremen we would like to express our profound thanks to all the Jurors for their diligence, tenacity and cohesiveness to complete this report. This Final Report provides a compilation of the Grand Jury's individual investigations and reports, including Findings and Recommendations.

We wish to acknowledge the cooperation and forthright responses of the County employees involved in the numerous interviews, as their knowledge of the subject matter and willingness to disclose was integral for the Grand Jurors understanding of County's policies and procedures.

Ms. Fogarty & I wish to thank you Judge Devore for the privilege to have served as Co-Foremen during this term, we found it to be a rewarding experience, and greatly appreciate your confidence in our ability to carry out this most worthwhile charge.

Respectfully,

Ernestine Fogarty Foreman
Kris Hartnett Foreman
2009/2010 Alpine County Grand Jury

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2009-2010 ALPINE COUNTY CIVIL GRAND JURY

ADVISORS &
BOARD OF SUPERVISORS

Legal Advisors

Presiding Judge: David L. Devore
District Attorney: William Richmond

Alpine County Board of Supervisors

Donald M. Jardine -	Dist 1
Henry (Skip) Veatch -	Dist 2
Phillip Bennett	- Dist 3
Terry Woodrow	- Dist 4
Tom Sweeney	- Dist 5

Alpine County Civil Grand Jury

Jury Officers & Roster

Grand Jury Officers

Co-Foremen: Ernestine Fogarty
Kris Hartnett
Secretary: Lisa Walsh
Secretary Pro-Tem: Jeanette McPoil

Grand Jury Roster

Dale Bennett
Ron Hames
John Jackson
Kim Jackson
Tom Kelly
Joan Remington
John Super

Grand Jury Meeting Attendance

Month	Date	Attendance
August	5*	10
	6*	10
	16	10
	26	10
September	9	11
October	14	9
November	12	8
December	9	6
January	13	9
February	10	8
	24	11
March	10	6
	24	8
April	14	8
	28	10
May	12	8
June**	-	-

* Training

** The 2009-10 Grand Jury completed its Final Report in May 2010.

Note: The minimum number of Grand Jurors present to achieve a quorum is 8. No official action is taken without a quorum.

OVERVIEW OF THE ALPINE COUNTY CIVIL GRAND JURY

The 2009/2010 Alpine County Civil Grand Jury, hereinafter referred to as GJ, is authorized by, and their oversight functions, responsibilities, operations, and processes are provided by the California Penal Code Sections 888 to 939. The usual term of a Grand Jury is July 1st through June 30th of the immediately following year. Under special circumstances the supervising judge may extend the term of selected Jurors as “holdovers” in order to provide continuity and orientation to the succeeding GJ.

The California Constitution, Article I Section 23 provides that “One or more grand juries shall be drawn and summoned at least once a year in each county”. The law governing GJ formation, authority, powers, and proceedings, is found in Part 2, Title 4 of the California Penal Code, Sections 888-945.

The GJ was an independent and confidential body and may not except for legal cause, be prevented from acting within its jurisdiction. The GJ functioned as one body, with all proceedings held in strict confidence. Witnesses were admonished not to disclose any proceedings of the GJ. It is a misdemeanor to violate this secrecy.

The GJ was comprised of eleven qualified citizens of the County who volunteered or were selected at random and who were nominated by Alpine County Superior Court Presiding Judge David Devore. The GJ was sworn to investigate or inquire into “Alpine County matters of civil concern”. Its civil authority extended to reviews of the functions and operations of the County and all other local government agencies subject to Section 914.1

The California Penal Code Section 925 specifically directed the GJ to select for an overall review of the operations of a Specific County office, County department, joint powers authority, special district, school district, County officer, or any other legislative body that was within the jurisdiction of the County. Although the GJ as part of its Civil function may review, inquire into, and or choose to investigate any civil complaint received pertinent to mistreatment and/or misconduct by elected officials and government employees, governmental inefficiencies, and/or any issues with services of public funded nonprofit organizations, this GJ received no such complaints.

The Presiding Judge designated Co-Forepersons over all proceedings of the GJ. The Presiding Judge as well as the District Attorney as legal advisors, were called on numerous times to assist the GJ with legal questions and issues.

The GJ divided into several committees to review the process and functions of County Tax Collector and the County Water Agency. The entire GJ conducted an interview of the County Chief Administrative Officer to ascertain a better understanding of the overall functions of the County. Members of the GJ visited County facilities, attended meetings, met with County officials to develop Findings and Recommendations for suggested improvement.

Every member of this GJ was directly involved in the formulation of all reports. Every report is considered a product of the entity as a whole. The GJ represents that the reports contained in this Final Report are qualified for publication.

This Final report has been sent to the affected Government agencies, the Presiding Judge, and the County Board of Supervisors. Written copies of the Final Report are also distributed to other public agencies.

Responses to the Findings and Recommendations are required in accordance with Penal Code Section 933.05.

Reports

County Employees Living within the
Boundaries of Alpine County

Transient Occupancy Tax

STPUD Agreement with Alpine County



REPORT OF ALPINE COUNTY ADMINISTRATION OFFICER

As part of its mandated obligations to review County Government functions and operation, the Grand Jury requested a meeting with the Alpine County Administrative Officer (CAO).

The purpose for this meeting was for the Grand Jury to ascertain from the Chief Administrative Officer a managerial overview of the functions and a perspectives of the Departments and Agencies that make up Alpine County Government.

The Jury posed questions pertaining to the functions, operations and purview of the County Departments and how the Administrative Officer functions as the liaison between the Board of Supervisors and the County Department Staff.

Since there is a decided perception from County residents that the majority of County employees hourly & salaried live outside the County the Grand Jury requested this statistic from the CAO.

CAO

“a total of 72 employees currently on Payroll. That includes the Board Members and 36

are County Residents so that's HALF”

The Grand Jury wishes to thank the County Administrative Officer for the time and candid information provided.

Investigative Report

Transient Occupancy Tax

Investigative Report

Southlake Tahoe Public Utility District Agreement with
Alpine County

TRANSIENT OCCUPANCY TAX Report

GLOSSARY/ACRONYMS

ACTC: Alpine County Tax Collector

GJ: Grand Jury

MC: Mono County

TOT: Temporary Occupancy Tax

TFC: Transient Facility Certificate

SUMMARY

The Grand Jury (GJ) does not believe the issue of administration of the TOT has been addressed by any previous GJ since its inception. Due to the current dire economic climate in Alpine County the GJ deemed it prudent to investigate the Office of Alpine County Treasurer-Tax Collector to determine if maximum efforts are being utilized to ensure that appropriate revenues are being identified and collected specifically through TOT.

But for an exit audit, the (ACTC) currently has no system policy or procedure in place to audit the records of TOT properties, nor are the operators of such facilities monitored by any other department within the county. The GJ found no records of the ACTC performing an exit audit. Furthermore, the GJ found that there is very little enforcement of the existing TOT Ordinance.

An Exit Audit in Alpine County is preformed entirely on the Honor system. Wherein the TOT proprietor abandoning or changing ownership of his/her TOT business is expected to provide all receipts collected during the last calendar Quarter of business to the ACTC, when exiting or transferring business ownership. If the proprietor fails to submit the receipts from the last Quarter of business within the Quarter the ACTC attaches a delinquency penalty based on the accumulated total of the submitted receipts. There has been only one incident where the County has assessed a delinquency penalty for late submission of TOT receipts.

BACKGROUND

The Alpine County Transient Occupancy Tax Ordinance was established in 1967 by Chapter 3.16 of the Alpine County Code (Code). It has been amended five times, most recently in 2005. It is a tax payable to the County Treasurer-Tax Collector by operators of certain dwellings based on the rent charged for use, or possession of, or right to use

or possess rooms offered for rent for dwellings, lodging or sleeping purposes for periods not exceeding 30 consecutive calendar days. All such monies collected are to be applied as general County revenue.

The Transient Occupancy Tax (TOT) is a regulatory tax based on California State Law "California Revenue and Taxation Code Section 70280-7283.51".

It does not appear that an effective system exists for Alpine County to achieve maximum benefit from collection of TOT taxes.

APPROACH

The GJ utilized the following resources to complete its investigation, including:

- Interview of the Alpine County Tax Collector (ACTC), the Alpine County Chamber of Commerce, Mono County Tax Collector, City of South Lake Tahoe Finance Revenue Department.
- Review and comparison of TOT Ordinances for surrounding counties, and extensive internet research of TOT ordinances and practices in like communities, including Plumas, Calaveras, Tuolumne, Humboldt and Napa County.
- Resource material from the Alpine County Library pertaining to the TOT.
- An attempt was also made to identify rental properties in Alpine County available for less than 30 days

DISCUSSION

The GJ interviewed the Mono County Tax Collector, and found that Mono County had increased its TOT revenue by 30% over fees collected prior to initiation of its TOT audit system. Mono County initiated a standing three year audit of all transient facility operations, which generated the 30% increase, and encouraged transient facility operators to produce more complete and compliant reports.

In Alpine County TOT properties or TOT facilities are identified only upon such designation by the property owner. Alpine County does not have in place a policy or procedure to independently identify existing properties that could fall within the TOT Ordinance. It relies on the business owner honor system to register as a TOT proprietor. In some instances after the proprietor has been in business for some time. Thus, the need for institution of independent identification of TOT properties and facilities for increased revenue, as in the case of Mono County.

Further since there is no evidence of policy or procedure by Alpine County to perform independent exit audits on TOT proprietors the likelihood exists of real revenue loss.

Several other counties have TOT Ordinance provisions that clarify and assist the county tax collector in the audit of transient facilities. As it stands, the current Ordinance lacks specification in multiple areas, such as independent

identification of TOT properties and facilities, enforcement of TOT collection, independent audits of TOT proprietors, requirement for TOT proprietors to obtain a County Business License, and better definition of a transient occupancy facility. Similar provisions could be incorporated into the Alpine County TOT Ordinance to facilitate its current shortcomings.

The authority to collect TOT tax is found in *Section 7280* of the *California Revenue and Taxation Code*. It specifies definition of all types of occupancy eligible for taxation. This code provision is not included in the current Alpine County TOT ordinance, to collect the tax. The GJ found that the current County Ordinance specifically addresses the collection of the TOT from hotel rooms **only** (Alpine County 3.16.050), therefore a substantial revenue base is being lost in other types of TOT facilities.

The GJ has determined that the County may be faulted by failing to locate and identify all rental properties that should be subject to the TOT.

The GJ found that in Mono County a more effective method is utilized for identification of properties subject to the TOT. Mono County requires that all rental parcels are required to secure a Business License for each parcel (MC Section 3.28.210), thereby providing a readily available means of identification of such properties.

The investigation produced an extremely well defined schedule of TOT collected for all Counties of California. (See Appendix D) This schedule defines by percentage what each County assesses for transient occupancy. That same schedule shows that Alpine County's TOT rate falls within the upper group of counties in the state charging 10% and above. However, the fact that the County is deficient in the identification of the actual number of taxable transient facilities, and coupled with inadequate enforcement history, results in a gross loss in actual TOT revenues.

The registration section of the AC Ordinance requires that within 30 days of commencement of business a transient facility operator must receive a transient facility certificate to operate the facility. At present the TOT operator has 30 days to register his/her facility and receive a Transient Facility Certificate (TFC). The GJ believes that if this Ordinance was amended from the current 30 days to a period of 10 days, as in Plumas County's Ordinance (see Appendix E), there would be less opportunity for transient facilities to escape the Ordinance requirements of properly collecting and remitting the TOT tax. It is further believed that stringent penalties should be assessed for violating the 10 day registration and certification period which would deter facilities operators ignoring this ordinance.

A Transient Facility Certificate is issued to a TOT proprietor, by Alpine County when the proprietor registers the TOT business.

The investigation identified discrepancies within the various county ordinances examined, in penalty assessments, failure to remit transient occupancy taxes within the prescribed time and in the improper withholding of TOT taxes by the transient facility operator. These provisions including potential felony charges are not addressed in the

current Alpine County TOT ordinance.

The current County Ordinance contains language, under Section 3.16.20, pertaining to “private single family dwellings being rented only incidentally to permanent occupancy”. While it is believed this could be another area in which AC is not pursuing all rented occupancy under 30 days within the TOT ordinance. The GJ was unable to obtain a quantified answer to its request for clarification of this portion of the Ordinance. The GJ believes its investigation has produced reasons for the County to perform an overview of the TOT ordinance. To pursue ways to identify all properties. It is further believed that if the County were to pursue increased enforcement of an amended TOT it would generate sufficient revenue as is evidenced in Mono County, to increase staff to maintain a watchful eye on proprietors.

FINDINGS

- F1. Current TOT practices are inefficient due to the lack of accurate statistics and ACTC staff to maintain statistics regarding the actual number of TOT facilities within the County.
- F2. There is insufficient manpower to adequately oversee and enforce the existing TOT policies.
- F3. The current TOT Ordinance pertaining to operator registration does not include the requirement for a business license.
- F4. The County does not have effective or efficient tools contained in the TOT Ordinance for enforcement of registration, operator duties, audits, and penalties.
- F5. The County is not currently able to identify all rental facilities. The current Ordinance only identifies hotels as TOT facilities. Many operators do not properly identify all rental spaces, resulting in a large number of private rentals not being taxed as required. Additionally, the County business license code requirements have no breakdown to address definition between hotel, motel, or other rentals.
- F6. All County departments that have involvement with rental properties pertaining to TOT are not coordinating with the ACTC. In other counties, departments that are involved with the TOT work in conjunction with the County Tax Collector.
- F7. The policies concerning Transient Facility Certification (TFC), and TOT revenue collected, and business license fees, varied from county to county.
- F8. In the counties surveyed, the percentage of TOT assessed varied from 6%-12%. Alpine County has a rate of 10%. In Counties where the TOT is enforced needed County services enjoy the benefit of these accumulated revenues.

CONCLUSION

After fully investigating this issue, it is the belief of this GJ that for far too long the County has failed to follow through with the enforcement and collection of the TOT. By adopting these recommendations Alpine County could realize increased revenue.

An increase to the Business License fee and a requirement that every TOT Facility operator obtain a business license is in order. New policies should be implemented to find premises not registered with the ACTC, using the assistance of several County departments.

This GJ believes much can be learned about audits and enforcement of TOT codes from other counties.

RECOMMENDATIONS

- R-1. The County needs to amend the Ordinance to include “Operator Duties”. References to Operator duties are currently in place in other counties. Exmpl: Mono County (MC code Section 328.030. A more detailed description of these duties in the Ordinance would assist County staff in identification of occupancies subject to collections of the tax. [F-4]
- R-2. Alpine County needs to initiate a tri-annual audit system for all transient facilities. [F-4]
- R-3. Transient Facility Operator registration needs be amended from the current 30 days to 10 days. [F-4]
- R-4. All transient facility operators that offer transient space for rent shall have a business license for the TOT premises and a TFC within 10 days. The County needs to augment the current Ordinance with a separate section requiring a transient operator to secure a Business License in addition to a Transient Facility Registration. [F-4]
- R-5. There should be a combination of the Transient Facility Operator's License requirement within the Business License Code. The integration would facilitate the ACTC's awareness of the TOT businesses. [F-2, F-6]
- R-6. The County needs to impose a penalty on any transient facility operator failing to register within the 10 day period. [F-4]
- R-7. Every property listed for transient occupancy needs to have a Business License. Each property owner of a parcel(s) identified as a transient facility should

have a Business License for each transient lodging or occupancy. [F-3,F-4]

- R-8. The Business License fee should be increased substantially. [F-7]
- R-9. The current TOT Ordinance includes a requirement that transient facilities operators remit applicable TOT taxes within the quarter collected. A penalty clause needs to be added for failure to remit within the prescribed time, with additional penalties for habitual offenders, including the possible loss of the Transient Facility Registration/Certification.
- R-10. An additional penalty clause should be added to the TOT Ordinance to address those owners of transient facilities that fail to register. [F-3, F-4]
- R-11. The TFC could be redesigned to reflect a more official looking document. The certificate of Mono County could be used as an example (see Appendix). [F-3]
- R-12. The County needs to revise the current business license code to reflect revisions to the transient code. [F-3]
- R-13. The County needs to amend the TOT Ordinance to initiate an independent audit system of transient facility operations, including an Exit Audit policy when ownership changes hands or the owner abandons the business in the County. [F-4]

REQUEST FOR RESPONSES

Board of Supervisors

Alpine County Tax Collector

APPENDIX

- A. Alpine County TOT Ordinance
- B. Alpine County TOT Registration Certificate
- C. Mono County TOT Registration Certificate
- D. Alpine County TOT Return
- E. Alpine County Business License
- F. Application for TOT Registration
- G. TOT Questionnaire from other counties

APPENDIX A

Chapter 3.16 TRANSIENT OCCUPANCY TAX

Sections:

- [3.16.010](#) Short title.
- [3.16.020](#) Definitions.
- [3.16.030](#) Rate and allocation of funds.
- [3.16.040](#) Exemptions.
- [3.16.050](#) Collection of tax.
- [3.16.060](#) Registration.
- [3.16.070](#) Reporting and remitting.
- [3.16.080](#) Penalties and interest.
- [3.16.090](#) Failure to collect and report.
- [3.16.100](#) Appeal.
- [3.16.110](#) Records.
- [3.16.120](#) Refunds.
- [3.16.130](#) Actions to collect.
- [3.16.140](#) Violations designated misdemeanor.

3.16.010 Short title.

This chapter shall be known as the “Uniform Transient Occupancy Tax of the County of Alpine.” (Ord. 662 § 3 (part), 2005)

3.16.020 Definitions.

Except where the context otherwise requires, the definitions given in this section govern the construction of this chapter.

“Hotel” means any structure, or any portion of any structure, which is occupied or intended or designed for occupancy by transients for dwelling, lodging or sleeping purposes, and includes,

but is not limited to, any hotel, inn, vacation home or house, condominium, motel, timeshare, interval ownership, studio hotel, lodging house, rooming house, apartment house, campground, recreational vehicle park, dormitory, public or private club, mobile home or house trailer at a fixed location, or other similar structure or portion thereof, duplex, triplex, single-family dwelling units except any private single-family dwellings rented only incidentally to permanent occupancy. The burden of establishing that the facility is not a hotel shall be on the owner or operator thereof, provided however, that this chapter shall not extend to any campground owned by the State of California.

“Occupancy” means the use of or possession or the right to use or possession of any hotel room or rooms or portion thereof, offered for rent for dwelling, lodging or sleeping purposes.

“Operator” means the person who is proprietor of the hotel, whether in capacity of owner, lessee, sub lessee, mortgagee in possession, license, or any other capacity. Where the operator performs functions through a managing agent or any type or character other than an employee, the managing agent is an operator for purposes of this chapter and has the same duties and liabilities as the principal. Compliance with the provisions of this chapter by either the principal or a managing agent, only one certificate shall be required, which certificate will cover all hotels operated by the managing agent.

“Person” means any individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate, or any other group or combination acting as a unit.

“Rent” means the consideration charged, whether or not received, for occupancy of space in a hotel, valued in money, whether to be received in money, goods, labor or otherwise, including all receipts, cash, credits, and property and services of any kind of nature, without any deduction there from whatsoever except for rebates for credit card processing, costs incurred by the owner and such other deductions as the tax administrator may authorize from time to time where monies received by the operator do not represent income taxable by the County.

“Tax administrator” means the County treasurer-tax collector.

“Transient” means any person who occupies or is entitled to occupy by reason of concession, permit, right of access, license or other agreement for a period of thirty (30) consecutive calendar days as full days Any such person so occupying space in a hotel is a transient until the period of thirty (30) nights has expired unless there is an agreement in writing between the operator and the occupant providing for a longer period of occupancy. In determining whether a person is a transient, an uninterrupted period of time extending both prior and subsequent to the effective date of this chapter may be considered. Transient shall not include the owner or guest of an owner of a timeshare unit (as defined in Business and Professions Code Section 11003.5) or a membership camping contract (as defined in Civil Code Section 1812300). (Ord. 662 § 3 (part), 2005)

3.16.030 Rate and allocation of funds.

For the privilege of occupancy in any hotel, each transient is subject to and shall pay a tax in the amount of ten percent (10%) of the rent charged by the operator. All monies collected under this chapter will be applied as general County revenues. This tax constitutes a debt owed by the transient to the County which is extinguished only by payment to the operator of the hotel at the time the rent is paid. The unpaid tax is due upon the transient's ceasing to occupy space in the hotel. If, for any reason, the tax due is not paid to the operator of the hotel, the tax administrator may require that such tax be paid directly to the tax administrator. Each year the board of supervisors may reimburse the Alpine County chamber of commerce up to ten percent (10%) of the moneys collected under this chapter for its promotion of the various areas of the County and the County as a whole. The Alpine County chamber of commerce shall be accountable to the County for funds so expended and, upon request by the County auditor, shall present proof that funds reimbursed to the Alpine County chamber of commerce were actually used for the designated purpose. Each year the board of supervisors may reimburse up to ten percent (10%) of the moneys collected under this chapter to the following agencies in proportion to the respective contributions from each area toward this tax:

A. Collections made within the service area of the Kirkwood Meadows public utility district for any purpose or which the district is authorized to provide.

B. Collections made within the area of the County lying east of the crest of the Sierra to the Alpine County Chamber Of Commerce to promote the east side of the County.

C. Collections made within the Bear Valley area to County service area No. 1 for promotion of the Bear Valley area. (Ord. 662 § 3 (part), 2005)

3.16.040 Exemptions.

No tax shall be imposed upon:

A. Any officer or employee of a foreign government who is exempt by reason of express provision of federal law or international treaty.

B. Any federal officer or employee when on official business.

No exemption shall be granted except a claim therefore made at the time the rent is collected, upon a form prescribed by the tax administrator. (Ord. 662 § 3 (part), 2005)

3.16.050 Collection of tax.

Every operator of a hotel in the County for stays of less than thirty-one (31) continuous nights shall collect the tax in the amount of rent from the occupant. This tax shall be collected on the rent charged for night one through night thirty of any stay, unless the occupant warrants in writing before or at the inception of stay, that such stay shall exceed thirty (30) continuous nights. The lodging provider shall provide a receipt to each occupant which receipt shall reflect

both the amount of rent and the amounts of this and any other applicable tax. This tax shall be due from the occupant, and shall be collected by the lodging provider at the same time that the rent is collected. The lodging provider shall be liable for any amount of tax that he or she fails to collect appropriately, and must remit to the County any amount of tax collected. No operator shall in any way advertise or state that the tax or any portion thereof will be absorbed by the operator, will be included in the rent, or refunded except as provided herein. (Ord. 662 § 3 (part), 2005)

3.16.060 Registration.

Within thirty (30) days after commencing business, each operator of any hotel renting to transients must register the hotel with the tax administrator and obtain a transient occupancy registration certificate to be posted at all times in a conspicuous place on the premises. The certificate shall state, among other things, the following:

A. The name of the operator and the owner, if different.

B. The address of the hotel.

C. The date upon which the certificate was issued.

D. The transient occupancy registration certificate signifies that the person named on the face hereof has fulfilled the requirements of the uniform transient occupancy tax by registering with the tax administrator for the purpose of collecting from transients the transient occupancy tax and remitting the tax to the tax administrator. The certificate does not authorize any person to conduct any lawful business or to conduct any lawful business in an unlawful manner, nor operate a hotel without strictly complying with all applicable laws, including but not limited to those requiring a permit from any board, commission, department or office of this County. (Ord. 662 § 3 (part), 2005)

3.16.070 Reporting and remitting.

Each operator shall, on or before the last day or one month following the close of each calendar quarter, or at the close of any shorter reporting period which may be established by the tax administrator, make a return to the tax administrator on forms provided, of the total rents charged and received, and the amount of the tax collected for transient occupancies. Returns must be completed and filed even if no tax is due. At the time the return is filed, the full amount of the tax collected shall be remitted to the tax administrator. Any tax not immediately remitted shall be delinquent and subject to the penalties and interest provisions set forth below. The tax administrator may establish shorter reporting periods or extend the time for filing of a return for a period not to exceed thirty (30) days for any certificate holder if it is deemed necessary in order to ensure collection of the tax and further information may be required in the return. Returns and payments are due immediately upon cessation of business for any reason. All taxes collected by operators pursuant to this chapter are held in trust for the account of the County until payment thereof is made to the tax administrator. (Ord. 662 § 3 (part), 2005)

3.16.080 Penalties and interest.

A. Original Delinquency. Any operator who fails to remit any tax imposed by this chapter within the time required shall pay a penalty of ten percent (10%) of the amount of the tax in addition to the amount of the tax.

B. Continued Delinquency. For each subsequent thirty (30) day period following the date on which an operator's remittance first becomes delinquent, the operator shall pay a delinquency penalty of ten percent (10%) of the amount of the tax in addition to the amount of the tax and the ten percent (10%) penalty first imposed, up to a maximum of fifty percent (50%).

C. Fraud. If the tax administrator determines that the nonpayment of any remittance under this chapter is due to fraud, a penalty of up to twenty-five percent (25%) of the amount of the tax shall be added thereto in addition to the penalties stated in subsections A and B.

D. Interest. In addition to the penalties imposed, any operator who fails to remit any tax imposed by this chapter shall pay interest at the rate of one and one-half percent per month, or fraction thereof, on the amount of the tax, exclusive of penalties, from the date on which the remittance first became delinquent until paid.

E. Penalties Merged With Tax. Every penalty imposed and such interest as accrues under the provisions of this section shall become a part of the tax herein required to be paid. (Ord. 662 § 3 (part), 2005)

3.16.090 Failure to collect and report.

If any operator fails or refuses to collect the tax and to make, within the time provided in this chapter, any report and remittance of the tax or any portion thereof required by this chapter, the tax administrator shall proceed in such a manner as may be deemed best to obtain facts and information on which to base the estimate of the tax due. As soon as the tax administrator procures such facts and information as may be available to obtain upon which to base the assessment of any tax imposed by this chapter and payable by any operator who has failed or refused to collect the same and to make such report and remittance, the tax administrator shall proceed to determine and assess against such operator the tax, interest and penalties provided for by this chapter. In case such a determination is made, the tax administrator shall give a notice of the amount so assessed by serving it personally or by depositing it in the United States mail, postage prepaid, addressed to the operator so assessed at his last known place of business. Such operator may, within ten (10) days after the serving or mailing of such notice, make application in writing to the tax administrator for a hearing on the amount assessed. If application by the operator for a hearing is not made within the time prescribed, the tax, interest and penalties, if any, determined by the tax administrator, shall become final and conclusive and immediately due and payable. If such application is made, the tax administrator shall give not less than five days' written notice in the manner prescribed herein to the operator to show cause at a time and place fixed in the notice why the amount specified therein should not be fixed for

such tax, interest and penalties. At such hearing, the operator may appear and offer evidence why such specified tax should not be so fixed.

After such hearing, the tax administrator shall determine the proper tax to be paid and thereafter give written notice to the person in the manner prescribed herein of such determination and the amount of such tax, interest and penalties. The amount determined to be due shall be payable after fifteen (15) days unless an appeal is taken as provided in Section [3.16.100](#).

A. If any person is delinquent in the payment of the amount required to be paid or in the event a determination has been made that an amount due remains unpaid, the tax administrator may, not later than three years after the payment became delinquent, give notice thereof by certified mail to all persons in the County having in their possession or under their control, any credits or other personal property belonging to the delinquent, or owing any debts to the delinquent. After receiving the notice, the persons so notified shall neither transfer nor make any other disposition of the credits, other personal property or debts in their possession or under their control at the time they received the notice, until the tax administrator consents to a transfer or within five days after receipt of the notice, advise the tax administrator of all such credits, other personal property or debts in their possession, under their control, or owing by them.

B. At any time within the three years after any tax or amount of tax required to be collected becomes due and payable or at any time within three years after any determination becomes final, the tax administrator may bring action in the courts of this state or any other state or of the United States in the name of the county to collect the amount delinquent together with penalties and interest.

C. If any owner and/or operator of any business or the real property upon which such business is operated, sells, transfers, assigns, leases, or otherwise quits the business, and any person takes ownership or operation of the business and/or real property upon which such business is operated shall, in escrow, or otherwise pay such amount in full. The amount to be paid shall be determined by an audit for the last fiscal year of the property being transferred, conducted by the county, less any security deposit held by the county. No escrow shall be allowed to close concerning any property subject to this chapter unless sufficient funds are retained in escrow to cover any delinquency and paid over to the county from escrow upon demand. All sums deemed due the county at the completion of the audit shall be paid to the county by the escrow holder upon written demand of the tax administrator. If any such owner or operator of the business and/or the real property upon which the business is operated, or any escrow holder, fails to pay, withhold, or insure the withholding of the required sum, such person shall be liable for all monies due the county. No county permit or entitlement of any type shall be issued to the successor, owner, or operator of any transient lodging facility if transient occupancy taxes remain unpaid.

D. Notice shall be recorded with the Alpine County recorder's office on every transient lodging facility within the county. The following notice shall appear with regard to such properties:

Pursuant to Alpine County Code, if any owner or operator liable to the County for any amount of transient occupancy tax sells, transfers, or assigns the property, the purchasers or successors of such person shall, in escrow, hold sufficient funds to pay such amount in full. The amount shall be determined by audit as described by the Code. If any person fails to pay or withhold the required sum, or allows escrow to close without satisfaction in cash the amount owed to the county, such person shall be personally liable.

E. If any amount of transient occupancy tax required to be paid to the county under this section is not remitted or paid when due, the tax collector or his/her designee may, within three years after the amount is due, file for record in the office of the county recorder a certificate specifying the amount of tax, penalties and interest due, the name and address as it appears on the records of the tax administrator of the owner and/or operator liable for that amount, and the fact that the tax administrator has complied with all provisions of this section in the determination of the amount required to be paid to the county. From the date of the filing for record, the amount required to be remitted together with penalties and interest, constitutes a lien upon which all real property acquired by him or her at any subsequent date but before the lien expires. The lien has the force, effect and priority of a judgment lien and shall continue for ten (10) years from the time of filing of the certificate unless sooner released or otherwise directed.

If the tax administrator is not satisfied with the return or returns of the tax or the amount of the tax required to be paid to the county by any operator, he or she may compute and determine the amount required to be paid upon the basis of any information within his possession or that may come into his possession. One or more determinations may be made of the amount due for one or more monthly periods. Penalty and interest shall be assessed upon the amount of any determination. The tax administrator shall give to the operator written notice of his or her determination. The notice may be served personally or by United States mail. If by mail, such service shall be addressed to the operator at his or her address as it appears in the records of the county. Service by mail is complete when delivered by certified mail with a return receipt signed by the addressee, or when made by statutory overnight delivery. Except in cases of failure to make a return or of fraud, every notice of deficiency determination shall be mailed within three years after the twentieth (20th) day of the calendar month following the monthly period for which the amount is proposed to be determined, or within three years after the return is filed, whichever period should last expire. If any operator fails to make a return, the tax administrator shall make an estimate of the amount of the gross receipts of the operator. The estimate shall be made for the period or periods in respect to which the operator failed to make the return and shall be based upon any information which is or may come into the possession of the tax administrator. Matters in extenuation or mitigation of the deficiency determination must be submitted in writing at the time the claim for refund is filed. (Ord. 662 § 3 (part), 2005)

3.16.100 Appeal.

Any operator aggrieved by a decision of the tax administrator with respect to the amount of such tax, interest and penalties, if any, may appeal to the board of supervisors by filing a notice of appeal with the Alpine county clerk within fifteen (15) days of the serving or mailing of the

determination of tax due. The board shall fix a time and place for hearing of such appeal, and the county clerk shall give notice in writing to the operator at the last known place of business. The findings of the board are final and conclusive and shall be served upon the appellant in the manner prescribed above for service of notice of hearing. Any amount found to be due is immediately due and payable upon service of notice. (Ord. 662 § 3 (part), 2005)

3.16.110 Records.

It is the duty of every operator liable for collection and payment to the county of any tax imposed by this chapter to keep and preserve, for a period of three years, all records as may be necessary to determine the amount of such tax as he or she may have been liable for the collection of and payment to the county, which records the tax administrator shall have the right to inspect at all reasonable times. (Ord. 662 § 3 (part), 2005)

3.16.120 Refunds.

A. Whenever the amount of any tax, interest or penalty has been overpaid or paid more than once or has been erroneously or illegally collected and received by the county under this chapter, it may be refunded as provided in subsections B and C, provided a claim in writing therefore, stating under penalty of perjury the specific grounds upon which the claim is founded, is filed with the tax administrator within one year of the date of payment. The claim shall be on forms furnished by the tax administrator.

B. An operator may claim a refund or take as credit against taxes collected and remitted the amount overpaid, paid more than once, or erroneously or illegally collected or received when it is established in a manner prescribed by the tax administrator that the person from whom the tax has been collected was not a transient; provided, however, that neither a refund nor a credit is allowed unless the amount of the tax so collected has either been refunded to the transient or credited to rent subsequently payable by the transient to the operator.

C. A transient may obtain a refund of taxes overpaid or paid more than once or erroneously illegally collected or received by the county by filing a claim in the manner provided in subsection A, but only when the tax was paid by the transient directly to the tax administrator, or when the transient, having paid the tax to the operator, establishes to the satisfaction of the tax administrator that the transient has been unable to obtain a refund from the operator who collected the tax.

D. No refund shall be paid under the provisions of this section unless the claimant establishes the right thereto by written records showing entitlement thereto. (Ord. 662 § 3 (part), 2005)

3.16.130 Actions to collect.

Any tax required to be paid by any transient under the provisions of this chapter shall be deemed a debt owed by the transient to the county. Any such tax collected by an operator that has not been paid to the county shall be deemed a debt owed by the operator to the county. Any person owing money to the county under the provisions of this chapter is liable to an action brought in the name of the county for the recovery of such amount.

Charge for Audits and Collection of Attorney's Fees. All transient occupancy collections by an operator shall be subject to an audit by the tax administrator or the administrator's designee under conditions determined by the tax administrator. A reasonable per hour fee equal to the county's costs for the audit of transient occupancy tax accounts shall be charged to the new owner and/or operator of the transient lodging facility where unpaid taxes are discovered as a result of the audit. If the county is the prevailing party in litigation filed to collect taxes, penalties or interest due under this chapter, the county shall be entitled to recover all reasonable attorney's fees and costs engendered by said litigation from the owner and/or operator of the transient lodging facility. The county counsel shall be authorized, as set forth in Government Code Section 37104 et seq., to issue subpoenas which require the production of records for audit purposes. (Ord. 662 § 3 (part), 2005)

3.16.140 Violations designated misdemeanor.

In addition to any other remedy provided by law or this chapter, any operator or other person who fails or refuses to register as required herein or to furnish any return required to be made, or fails or refuses to furnish supplemental return or other data required by the tax administrator, or who renders a false or fraudulent return or claim, is guilty of a misdemeanor. Any person required to make, render or sign or verify any report or claim, who makes any false or fraudulent report or claim with intent to defeat or evade the determination of any amount of tax due required by this chapter is guilty of a misdemeanor. (Ord. 662 § 3 (part), 2005)

0210

Chapter 3.28 TRANSIENT OCCUPANCY TAX*

[3.28.010 Title.](#)

[3.28.020 Definitions.](#)

[3.28.030 Operator's duties.](#)

[3.28.040 Operator's duty to collect tax.](#)

[3.28.050 Exemptions.](#)

[3.28.051 Adjustments.](#)

[3.28.060 Tax imposed.](#)

[3.28.070 Registration.](#)

[3.28.080 Reporting and remitting.](#)

[3.28.090 Original delinquency.](#)

[3.28.100 Continued delinquency.](#)

[3.28.110 Fraud.](#)

[3.28.120 Interest.](#)

[3.28.130 Collection and report failure--Tax collector determination.](#)

[3.28.140 Appeal.](#)

[3.28.150 Records.](#)

[3.28.160 Refunds--Erroneously or illegally collected amounts.](#)

[3.28.170 Refunds--Credit against taxes.](#)

[3.28.180 Refunds--Repayment to transient.](#)

[3.28.190 Refunds--Records required.](#)

[3.28.200 Tax responsibility.](#)

[3.28.210 Current business license required.](#)

[3.28.220 Violation--Misdemeanor.](#)

[3.28.230 Notice to transient occupancy tax certificate holder--Contents--Certificate by collection official.](#)

[3.28.240 Filing of certificate--Entry of judgment.](#)

[3.28.250 recording of judgment--Lien on transient occupancy tax certificate holder property in county for ten years.](#)

[3.28.260 Penalty in lieu of judgment interest.](#)

[3.28.270 Additional penalty--Amount of bond premium posted or other costs.](#)

[3.28.280 Extension of lien.](#)

[3.28.290 Execution upon judgment.](#)

[3.28.300 Satisfaction of judgment and removal of lien.](#)

[3.28.310 Change of ownership--Tax clearance certificate.](#) however, that neither a refund nor a credit shall be allowed unless the amount of the tax so collected has either been refunded to the transient or credited to rent subsequently payable by the transient to the operator. (Ord. 04-05 § 1 (Att. A, part), 2004.)

3.28.030 Operator's duties.

Operators of transient occupancy facilities shall have the following general duties:

- A. Assist the Mono County sheriff's office with respect to law enforcement problems that might arise in conjunction with the occupancy of such transient occupancy facility;
- B. Provide for the examination of the premises to insure that the premises are suitable for continued occupancy at any time the same is being offered for occupancy hereunder*;
- C. Assist employees of Mono County should the occupation of the transient occupancy facility by transients interfere with the duties and functions required of said employees by law;
- D. Insure that there is adequate parking space(s) available for transients occupying the transient occupancy facility;
- E. Maintain a set of books and records which shall contain all of the information necessary for the computation of any tax due pursuant to this chapter, notify the tax collector of the location of such books and records, and permit inspection of such books and records during normal county working hours. If books and records are kept off-site by a non-resident operator such records shall be available in Mono County, at the operator's expense, within ten working days following a written request by the tax collector **;

F. Accept service of such process as may relate to the occupancy of the transient occupancy facility by transients. (Ord. 04-05 § 1 (Att. A, part), 2004.)

* Attention is called to other law commonly referred to as “Innkeeper Law” concerning certain health requirements such as clean linen, mattress, towels, etc., as well as the general condition of the premises, as required by law.

** If a person other than the operator functions for the operator, there must be compliance with state law and the rules and regulations adopted by the California Department of Real Estate.

3.28.210 Current business license required.

A current business license for the premises must exist before issuance of any occupancy registration certificate, all as provided for in this chapter. (Ord. 04-05 § 1 (Att. A, part), 2004.)

APPENDIX B

Alpine County Transient Occupancy Registration Certificate

DISPLAY IN A
CONSPICUOUS PLACE

COUNTY OF ALPINE STATE OF CALIFORNIA

COPY

Transient Occupancy Registration Certificate Section 5, Alpine County Ordinance No. 282

Date _____, 19____

Certificate No. _____

The below listed business is hereby authorized pursuant to Ordinance No. 282, Alpine County, to collect the Transient Occupancy Tax imposed thereby for transmittal to the County Tax Collector.

Tax Collector

Name of Operator: _____

Address of the
Hotel/Motel: _____

By _____

Deputy

THIS CERTIFICATE BECOMES VOID UPON ANY CHANGE OF OWNERSHIP OR LOCATION WHATSOEVER
NOTIFY THE TAX COLLECTOR IMMEDIATELY UPON ANY CHANGE.

CP-13717A



DEPARTMENT OF FINANCE

COUNTY OF MONO

Rosemary Glazier
Assistant Finance Director
Treasurer-Tax Collector

Brian Muir
Finance
Director

Roberta Reed
Assistant Finance Director
Auditor-Controller

P.O. Box 495
Bridgeport, California 93517
(760) 932-5480
Fax (760) 932-5481

P.O. Box 556
Bridgeport, California 93517
(760) 932-5490
Fax (760) 932-5491

Transient Occupancy Registration Certificate

Section VI, Mono County Ordinance No. 3.28.070

Valid: July 1, 2009-June 30, 2010

Issue Date: July 1, 2009

TOT Certificate # 1055-09

Business License # 1709

The below listed business is hereby authorized pursuant to Ordinance No. 3.28 Mono County, to collect the Transient Occupancy Tax imposed there by for transmittal to the County Tax Collector.

Issued to:

Lakeview Lodge
P.O. Box 345
Lee Vining, CA 93541

"This Transient Occupancy Registration Certificate signifies that the person named on the face hereof has fulfilled the requirements of the Uniform Transient Occupancy Tax Ordinance by registering with the Tax Collector for the purpose of collecting from transients the Transient Occupancy Tax and remitting said tax to the Tax Collector. This certificate does not authorize any person to conduct any unlawful business or to conduct any lawful business in an unlawful manner, or to operate a transient occupancy facility without strictly complying with all local applicable laws, including, but not limited to, those requiring a permit from any board, commission, department or office of this County. This certificate does not constitute a permit."

Operator or Designee:

William Banta, 760-647-6543

This certificate becomes void upon any change of ownership or location whatsoever. Notify the Tax Collector immediately upon any change.

Marilyn McCurry, Deputy & TOT Auditor/760-932-5484

DISPLAY IN A CONSPICUOUS PLACE

County of Alpine
Transient Occupancy Tax Return
(Pursuant to Ordinance No. 662-05)

Please complete this form and return with remittance in envelope provided to: Alpine County Tax Collector, PO Box 217, Markleeville, CA 96120. Provide supporting documents for any exemption claims and return this form with your check payable to the Alpine County Tax Collector.

THE TAX RETURN MUST BE FILED EVEN IF NO TAX IS DUE.

Period From APR. 1, 2009 to JUN 30, 2009.
(Quarterly)

Name _____
Address _____
City, ST zip _____

Note:
A Return and Payment
is due immediately upon
cessation of business.

1. Total receipts from rentals..... \$ _____
2. Over 30 day occupancy Exemption.....\$ _____
3. Foreign and Federal Govt. Exemption...\$ _____
 Attach exemption form completed by
 Foreign or Federal Employee
4. **TOTAL EXEMPTIONS**..... \$ _____
5. Taxable receipts (Line 1 less line 4)..... \$ _____
6. Amount tax due (10% of line 5)..... \$ _____
7. Penalty: 1-30 days late (10% of line 6)..... \$ _____
8. Penalty: Over 30 days late (additional 10% of line 6)..... \$ _____
9. Interest
 (amount on line 6 x 1.50% x number of months late)..... \$ _____
10. **TOTAL TAX DUE** (add line 6 through line 9)..... \$ _____

DELINQUENT IF PAYMENT NOT RECEIVED OR POSTMARKED BY:

JULY 31, 2009

I certify (or declare), under penalty of perjury, that the information contained herein is true and correct to the best of my knowledge.

Signature _____

Title _____

Phone _____

Date _____

Please retain copy for your records

APPENDIX D



COUNTY OF ALPINE

Office of the Treasurer-Tax Collector-Recorder

Carol McElroy, Treasurer-Tax Collector-Recorder

APPLICATION
FOR FIXED PLACE OF BUSINESS LICENSE
ORDINANCE 260
COUNTY OF ALPINE

DATE _____ PHONE _____

NAME OF BUSINESS _____

NAME OF APPLICANT _____

MAILING ADDRESS _____

PHYSICAL ADDRESS _____

TYPE OF BUSINESS: INDIVIDUAL _____ PARTNERSHIP _____ CORPORATION _____

NAMES / ADDRESSES OF PARTNERS/CORPORATE OFFICERS (use reverse if necessary)

NAME	TITLE	ADDRESS

LIST ALL TYPES OF BUSINESS TO BE CONDUCTED: _____

IS YOUR PLACE OF BUSINESS CORRECTLY ZONED FOR THE TYPE OF BUSINESS YOU PLAN TO CONDUCT? _____

PLEASE CONTACT ALL COUNTY DEPTS LISTED FOR OTHER PERMITS THAT MAY BE REQUIRED FOR YOUR BUSINESS. THEY WILL NEED TO SIGN OFF ON THIS APPLICATION.

COUNTY CLERK _____ HEALTH DEPT _____
(530) 694-2281 (530) 694-2146

COMMUNITY DEVELOPMENT _____
(530) 694-2140

BUSINESS LICENSE IS FREE TO HONORABLY DISCHARGED MILITARY VETERANS. PLEASE ATTACH EITHER COPY OF HONORABLE MILITARY DISCHARGE OR \$25.00 ANNUAL FEE.

APPLICANT SIGNATURE

Carol McElroy
Treasurer - Tax Collector - Recorder
County of Alpine

P.O. Box 217
Markleeville, California 96120-0217
(530) 694-2286
Fax (530) 694-2491

APPLICATION FOR
TRANSIENT OCCUPANCY TAX REGISTRATION

DATE _____

OWNER: _____

BUSINESS NAME: _____

BUSINESS ADDRESS: _____

RESIDENCE ADDRESS: _____

MAILING ADDRESS: _____

TYPE OF ORGANIZATION: INDIVIDUAL _____ PARTNERSHIP _____ CORPORATION _____

NAMES OF PARTNERS OR CORPORATE OFFICERS:

NAME	TITLE	ADDRESS
------	-------	---------

NAME	TITLE	ADDRESS
------	-------	---------

(continue on reverse if necessary)

DATA REQUIRED FOR REVIEW BY THE TAX COLLECTOR:

PLEASE LIST BELOW BY LOT OR CONDO UNIT NUMBER OR STREET ADDRESS THE UNITS YOU
INTEND TO RENT. EACH STREET ADDRESS SHOULD BE LISTED SEPARATELY. CONTINUE ON
REVERSE IF NECESSARY.

_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

TOTAL NUMBER OF RENTABLE UNITS _____

PERCENTAGE OF OCCUPANCY (IF KNOWN) _____

PHONE NO. _____

SIGNATURE AND TITLE

TRANSIENT OCCUPANCY TAX QUESTIONNAIRE

<u>COUNTY</u>	What is your TOT Rate?	Do you collect TOT from private campgrounds? (non-permanent structures)	Is your TOT used solely for the general fund? If not, what commitments have been made?	Do you have special accommodations for the homeless population or county residents?	Do you collect any special assessments solely related to transient room rentals?
Alameda	10%	No	No, 20% to Library	No	No
Alpine	10%	Yes	No, 20% to Others	No	No
Amador	6%	No	No, % to Tourism	No	No
Butte	6%	Yes	No, 100% to Tourism Marketing	No	No
Calaveras	6%	No	No, 33.3% Roads, 33.3% Visitor Bureau	No	No
Colusa	0%	N/A	N/A	N/A	No
Contra Costa	10%	No	Yes	No	No
Del Norte	8%	No	No, 20% to Chamber	No	No
El Dorado	10%	No	No, % to Chamber, % to T/TC	No	No
Fresno	0%	N/A	N/A	N/A	No
Glenn	5%	No	Yes	No	No
Humboldt	10%	No	No, 16% to Conv/Visitors Bureaus	No	No
Imperial	8%	No	Yes	No	No
Inyo	12%	No	Yes	No	No
Kern	6%	No	Yes	No	No
Kings	10%	No	Yes	No	No
Lake	9%	Yes	Yes	No	No
Lassen	10%	No	Yes	No	No
Los Angeles	12%	No	Yes	Yes, refer emergency shelter exempt	No
Madera	9%	Yes	Yes	No	No
Marin	10%	No	No, 10% TO Conv./Visitors Bureau	No	Yes BID 1%

Mariposa	10%	No	Yes	No	Yes BID 1%
Mendocino	10%	No	Yes	No	Yes BID 1%
Merced	10%	No	No, BOS spend in their district	No	No
Modoc	4%	No	Yes	No	No
Mono	12%	Yes	No, 25% Paramedics/Tourism	No	No
Monterey	10.5%	No	No, % to Tourism	No	Yes TID \$.50 to \$1.00 per day
Napa	12%	No	No, % to Special Projects	No	No
Nevada	10%	Yes	No, % to Airpark	No	No
Orange	10%	No	Yes	No	No
Placer (Tahoe on	10%	No	No, % to Tourism	No	No
Placer (Gen. Cou	8%				
Plumas	9%	Yes	Yes	No	No
Riverside	10%	No	Yes	No	Yes BID 2%
Sacramento	10%	No	No, % to Cultural	No	Yes BID \$1 to \$1.50 per day
San Benito	8%	Yes	Yes	No	No
San Bernardino	7%	No	Yes	No	No
San Diego	8%	No	No, 100% BOS spend in district	No	No
San Francisco	14%	No	No, % to Visitors Bureau & others	Some low room rates exempt from TOT	Yes TID 1% - 1-1/2%
San Joaquin	8%	No	Yes	No	No
San Luis Obispo	9%	No	Yes	No	Yes BID 2%
San Mateo	12%	No	Yes	No	No
Santa Barbara	10%	No	Yes	No	No
Santa Clara	8%	No	No, % to Arts Council	No	No
Santa Cruz	10%	Yes	Yes	No	No
Shasta	10%	Yes	Yes	No	No
Sierra	10%	Yes	Yes	No	No
Siskiyou	8%	Yes	Yes	No	No
Solano	0%	N/A	N/A	N/A	No
Sonoma	9%	Yes	No, 25% to BIA	No	Yes, BIA (\$350,000+ Gross) 2%

Stanislaus	8%	No	Yes	No	No
Sutter	10%	No	Yes	No	No
Tehama	8%	No	Yes	No	No
Trinity	5%	Yes	No, % to Chamber, % to T/TC	No	No
Tulare	10%	No	No, % to Visitors Bureau	No	No
Tuolumne	8%	No	No, 25% to Visitors Bureau	No	No
Ventura	8%	No	Yes	No	No
Yolo	8%	No	Yes	No	No
Yuba	10%	No	Yes	No	No
TOTALS:	Average	Yes - 14	Yes - 32	Yes - 2	Yes - 9
	8.45%	No - 41	No - 23	No - 53	No - 49
		N/A - 3	N/A - 3	N/A - 3	
	Without 0% -				
	(Fresno, Solano,				
	& Colusa)				
	Average				
	8.90%				

INFORMATION CO
ANY QUESTIONS,

Investigative Report

Southlake Tahoe Public Utility District Agreement with Alpine County

+SOUTH TAHOE PUBLIC UTILITY DISTRICT AND C-LINE AGREEMENT WITH ALPINE COUNTY INVESTIGATIVE REPORT

GLOSSARY

ACWA	Alpine County Water Agency, existed with inception of the agreement between STPUD and Alpine County for the disposal of STPUD effluent wastewater into Alpine Co. Make up of the Agency is Alpine Co. Board of Supervisors
AF/Y	Acre Feet per Year
Agreement	District Export Pipeline Agreement of 1967
County	Alpine County
BLM	Bureau of Land Management
BOS	Alpine County Board of Supervisors
C-Line	Export pipeline for effluent wastewater from the District waste water treatment plant to the storage facility at Harvey's Place.
Commission	The South Tahoe Public Utility District Contract Commission of Alpine County is an advisory body consisting of seven members appointed by the Board of Supervisors. Two members are members of the Board of Supervisors, two selected County Department heads, two public members and one member representing agriculture within the county.
District	South Tahoe Public Utility District [STPUD]
DDMWA	Diamond Ditch Mutual Water Association
GJ	Grand Jury
IPES	Individual Parcel Evaluation System, a parcel evaluation program employed by TRPA in the Lake Tahoe Basin to determine residential zoned lot/parcel utilization probability
Lahontan	Lahontan Regional Water Quality Control Board
MG/D	Million Gallons per Day
ml	milliliters

MPN Most Probable Number

Permitted Land Acreage with in Alpine County approved by the Regional Water Quality Control Board [Lahanton] for disposal of effluent or recycled wastewater.

TRPA Tahoe Regional Planning Agency

BACKGROUND

In 1968, California passed the Porter-Cologne Waste Quality Control Act, considered by many to be California's premier water quality legislation. Provisions within this act require all wastewater, regardless of the level of treatment, to be exported out of the Lake Tahoe Basin. Thus the South Tahoe Public Utility District (District) began pumping wastewater to a storage reservoir in nearby Alpine County (County) beginning on April 1, 1968.

The South Tahoe Public Utility District Contract Commission of Alpine County (Commission) is an advisory panel to the Alpine County Board of Supervisors (BOS), appointed to consider applications for repeal, modification or amendment to the District Export Pipeline Agreement of 1967 (Agreement) between the District, Alpine County and the Alpine County Water Agency (ACWA). The Commission was subsequently created, by amendment, pursuant to Alpine County Ordinance 441 in 1984.

The original Agreement gave the ACWA the right to use the effluent, and the right to discharge up to 2,000,000 gallons per day into the pipeline. Each year, nearly two billion gallons of highly treated recycled water are pumped 1,200 feet over Luther Pass and into District owned and operated Harvey Place Dam and Reservoir, located proximate to the Diamond Valley near Woodfords, California.

Indian Creek Reservoir, a favorite destination for High Sierra anglers, was originally intended and used for storage of recycled water, however, has since become a fresh water recreational lake with boat launch capabilities and a scenic campground with day use facilities.

SUMMARY

THE 2009/2010 Grand Jury (GJ) unanimously decided to review the operations, management and assets of the Agreement with Alpine County. The GJ made this decision based upon several considerations:

- #1 The continued requirements of waste water removal from the Tahoe Basin by the 1968 Porter-Cologne Act,

- #2 The fact that the pipeline agreement had not been reviewed by the GJ since 1995, although the original Agreement had been amended five times since 1968, and
- #3 The GJ believed, in light of Alpine County's current financial crisis that review of the pipeline agreement, and its continued value to Alpine County, would be of benefit to the public.

The GJ proceeded with the investigation although no formal complaint had been received. This formal report incorporates findings and recommendations that have not been addressed since the 1995 Grand Jury report.

This GJ's review and investigation found that several significant amendments to the original Agreement have occurred, which impact the County and have influenced this investigation. Amendments included changes in the annual financial compensation, through a percentage of hook-up fees to the District system in Lake Tahoe; compensation for fishery replenishment; and changes to the use of Indian Creek Reservoir from strictly storage, to allow for recreational fishing and campground facilities.

APPROACH

Several sources of information were reviewed pursuant to this investigation, including, but not limited to: interviews of Alpine County staff, agents and employees, site visits, teleconferencing with knowledgeable individuals, and attendance at District Contract Commission meetings.

Documents reviewed include:

The District A-Line and C-Line Export Pipeline Projects
"The Consolidated Agreement" between the District, the County, and ACWA, together with its five amendments
Master C-Line Connection Agreement
South Tahoe District Recycled Waste Water Monitoring Program Evaluation Report
AB 885 at a Glance
Alpine County Mitigation Fee schedule
Recycled Water Facilities Master Plan Environmental Impact Report of July 2009.

DISCUSSION

General Overview of Agreement with Alpine County

In 1967 the District entered into an agreement with the ACWA, for importation, storage and direct land application of recycled water in response to the Porter Cologne Act passed by the California voters. This Act prohibited the use of recycled water within the Tahoe Basin, thereby requiring the District to find an appropriate area to discharge its waste.

The Agency was solely responsible for the treatment of said discharge and any consequences arising out of its use. The ACWA was also responsible for its proportionate share of costs in maintenance of the pipeline and discharge facilities from the point of inlet to the point of discharge.

Infrastructure, pipeline(s), pumping stations, etc. were constructed to run from the District's Wastewater Treatment Plant and out of the Tahoe Basin. HWY 89 was utilized as the pipeline route over Luther Pass into Alpine County, running through Hope Valley, paralleling the East Fork of the Carson River, and ending at the Indian Creek Reservoir, which had been built for storage of the District's recycled water.

Since the utilization of recycled water was an irrigation asset to ranchers in the County, the District capitalized on this commodity by providing the recycled water to the ranchers through what is referred to as "conveyance through the Carson River", under private contract with four original ranches known as the Diamond Ditch Mutual Water Association (DDMWA). The original four ranches comprising the DDMWA were Gansberg, Neddenriep, Bruns and Hall (Ace Hereford). In 1983 Celio & Brooke were added as additional beneficiaries of the irrigation wastewater.

In 1967 the District changed the quality of the effluent wastewater flowing from the treatment plant and through the County, from Tertiary (third/highest) to Secondary (one level less). This had resulted from the enactment of various California water quality regulatory requirements affecting the storage and transmission of effluent.

A 1983 amendment to the original 1967 contract provided for the construction of a new storage facility known as Harvey Place Reservoir, which was completed in 1989. Thus, Secondary effluent wastewater was diverted to the Harvey Place Reservoir for winter storage. Additionally the new plant allowed for increased Secondary flow from the Indian Creek Reservoir.

Indian Creek Reservoir has since been converted to a freshwater reservoir, and through Agreement amendments, campgrounds surrounding the reservoir were constructed, which are currently operated by the Bureau of Land Management. The District, in conjunction with the County has continued its conversion of the Indian Creek Reservoir from wastewater storage into a freshwater facility, and water sport recreational area.

Use of Recycled wastewater

In 1972 an Agreement was entered into between DDMWA and the District for the expanded distribution of recycled wastewater for irrigation. This contract and the completion of the Diamond Ditch allowed for the use of recycled water stored in Indian Creek Reservoir to be used for irrigation of the DDMWA properties.

Prior to 1972, the recycled wastewater had been released into Indian Creek for irrigation of Smith Valley and the Springmeyer ranches. In that year Lahontan objected to and

terminated the use of the Carson River and Indian Creek waterways as a conveyance system for recycled wastewater for irrigation purposes.

Subsequent to the 1972 Agreement, and upon construction of the Harvey Place Reservoir, the District entered into a new 40 year agreement with DDMWA. That agreement required the District to supply DDMWA with a minimum of 2000 AF/Y of recycled wastewater, which was then divided equally among the ranchers. This enhanced Agreement allowed the District to lease the Diamond Ditch system, with the District assuming the loan payments on the system, and provided access for maintenance and operation. A 1983 modified Agreement, changed delivery volume, as well as potential irrigated crop type and soils characteristics from nutrient management plans.

At the time Indian Creek Reservoir was being developed into a freshwater fishery, it was determined that the placement of Secondary effluent into Indian Creek Reservoir would degrade the existing water quality. Based upon the District's decision to divert its discharge of waste water from Indian Creek Reservoir to Harvey Place Reservoir, the District agreed to maintain Indian Creek Reservoir at a minimum pool elevation of 5,589 feet and a surface area of 110 acres, with reservoir storage of 1,515 acre feet from April through September, by using fresh water from the West Fork Carson River and Indian Creek. The District further agreed to provide "flushing flows" for Indian Creek Reservoir from the rerouted Indian Creek and West Fork Carson River. Since Indian Creek Reservoir water had been changed from Tertiary treated effluent to freshwater, the District agreed to maintain the quality of the reservoir's water so as to be suitable for freshwater recreational purposes.

From 1968 to 1972 recycled water was distributed through the freshwater conveyance infrastructure. Indian Creek Reservoir was used to convey recycled water to the ranches in the upper Carson Valley of Long Valley. Smaller existing irrigation ditches were also utilized for similar purposes in Diamond Valley. In 1972 Lahontan presented an objection to the continued use of the Carson River as a conveyance method for effluent wastewater and terminated the use of Indian Creek Reservoir as a storage and irrigation conveyance facility. This became the primary reason for the construction of the Diamond Ditch, to access lands for irrigation and distribution of recycled wastewater along the West Fork of the Carson River. From 1972 to 1983 recycled wastewater was supplied to lands belonging to ranchers representing the DDMWA.

In 1983 the Diamond Ditch agreement was modified and amended to include a newly constructed 380 acre Dressler On-Farm Emergency Disposal Site, which also coincided with the completion of Harvey Place Reservoir. At present the Diamond Ditch Agreement obligates the District to provide recycled wastewater to the DDMWA ranchers until 2028, when the current Agreement expires.

THE SOUTH LAKE TAHOE PUBLIC DISTRICT CONTRACT COMMISSION AGREEMENT STRUCTURE

The Commission is made up of two Alpine County Supervisors, a Representative from Alpine County Health and Human Services, Alpine County Community Development Director, an Agriculture Representative and two public members. The entire BOS acts as the ACWA. This body is charged with water and wastewater matters in Alpine County including those wastewater issues which can have an effect on Alpine County's usage of the District's pipeline and facilities. The Community Development Director and Alpine County Counsel are assigned by the BOS to draft proposals for amendments to the Agreement on behalf of Alpine County as necessary.

The Agreement requires the District to monitor the treated effluent, surface water, ground water, and solids, and pay the county \$15,000 annually, in advance, for independent monitoring costs. In reviewing the 1995 GJ report, this jury found that independent monitoring of the District pipeline and facilities by the County was not being accomplished as mandated.

The 1995 GJ recommended:

- "The County should independently monitor the quantity of discharge of the South Tahoe Public Utility District".

In 2007 the County retained Alisto Engineering Group to provide an independent review and evaluation of the effectiveness of the recycled wastewater monitoring program. Their report was reviewed by the County in September 2008. The report concluded that the monitoring provisions of the Agreement allow that the unused costs of monitoring may be carried over and used within the succeeding four years. If costs for the level of testing established during the first five years increased, the District was to pay, annually in advance, the increased costs for the established levels of monitoring.

Furthermore, the Agreement mandates that the District pay the County a fee of \$100,000 per year to compensate for and mitigate the impacts of the District's pipeline facilities upon the County. In addition, the Second Amendment to the Agreement requires that a proportionate percentage increase be paid annually for additional sewer hook-ups in the South Lake Tahoe Basin and the Fallen Leaf Subdivision, based upon hookups to the District's system in the preceding year. (see appendix Mitigation Fees)

The Tahoe Regional Planning Agency (TRPA) allows 116 new hookups per year in South Lake Tahoe. These 116 installations are in addition to those of the previous year. Averages of 127 connections per year have been added to the system since 1987. However there is evidence that this TRPA criteria is not enforced.

The Agreement provides that the District shall plant 15,000 pounds of trout per year into County fisheries. The County is responsible for the planting of these fish in Indian Creek

Reservoir and other streams throughout the County, and does so through the California Department of Fish and Game.

Potential use by Alpine County

The County and Agency may use the export pipeline and transmission facilities of Harvey Place Reservoir for transmission of effluent, provided said effluent is no less than the treated effluent transmitted by the District, up to a maximum of 150,000 gallons in any given day, and not to exceed a maximum of 27.3 million gallons or 838 acre ft in Harvey Place Reservoir from October 1 through April. The District assumes the expense for the discharge of the recycled wastewater into Harvey Place up to the levels allotted to the County. The County and Agency may discharge up to 2 million gallons per day (MG/D) into Harvey Place Reservoir providing the wastewater meets water quality requirements, but must discharge any amount exceeding 150,000 gallons per day on acreage approved by the Regional Water Quality Control Board (Permitted Land) not in use by the District. The County assumes all expenses for use of the District facilities for deposited wastewater above the 150,000 gallons per day.

Pipeline Facilities within Alpine County

C-Line Location: Appendix A (Map)

Location of Other facilities: Appendix B (Map)

Diamond Valley Surface Disposal Areas: Appendix C (Map)

District Recycled Wastewater Facilities:

So. Lake Tahoe Wastewater Treatment plant
A, B, C Line Export Pipelines
Harvey Place Reservoir
Diamond Ditch
Contract irrigator application sites
Dressler On-Farm emergency disposal site

District facilities within Alpine County

C-Line
Harvey Place Reservoir
Diamond Ditch
Contract irrigator application sites
Dressler On-Farm emergency disposal site

The entire District wastewater system has an effect on the County.
The A and B export pipelines, while not in Alpine County, transport South Tahoe recycled wastewater to the Luther Pass pumping station.

The C-Line, also an export pipeline for recycled wastewater, extends from the Luther Pass pumping station into Alpine County, terminating at Harvey Place Reservoir in Diamond Valley. The Diamond Ditch carries effluent wastewater from Harvey Place Reservoir to irrigated lands in Wade Valley and along Highway 88 west of the West Fork of the Carson River. Several irrigation laterals distribute the recycled wastewater throughout the application sites.

The District's responsibility for the transference of its wastewater terminates at the Nevada State line by way of two junction boxes across Chambers Lane on the west side of the river at the Paynesville Bridge.

The Dressler On-Farm System

The 380 acre Dresser On-Farm System was constructed by the District in conjunction with the construction of Harvey Place Reservoir, north of Wade Valley. Its purpose is to dispose of recycled wastewater through miles of shallow infiltration ditches. It is composed of approx 1.5 miles of unlined ditches and 2.6 miles of concrete lined ditches. The system is admittedly problematic, according to the District, due to poor soils conditions which promote "sheet runoff." An ancillary problem to this drainage system is the extensive maintenance required to preserve the infiltration ditches. Loose soils in the area foul the integrity of the ditch filtration characteristics rendering them ineffective in an emergency.

This is all compounded by the fact that the on farm emergency site is 6 ditch miles from Harvey Place Reservoir. For the system to function properly the ditches must be open and free from the loose soils fouling the filtration system. Based upon these concerns, the District is relocating its primary emergency disposal facility to Diamond Valley Ranch.

Future potential users

It is anticipated that future development may result in the loss of Permitted Land as well as currently irrigated land. Additionally, the District foresees that user growth in the Tahoe district will result in an ever increasing volume of recycled water being diverted to the County over the next 20 years. For these reasons, alternative dispersal areas in Nevada are being considered at this time.

Alpine County

There are currently 1883 acres of Permitted Land in Alpine County. Only 1445 acres utilize recycled water for irrigation. At present, while there remains 505 acres available for distribution of recycled wastewater, however, there is no infrastructure to transport this water. These 505 acres are non pasture/agriculture lands. The Fredricksburg Ditch is within the 505 acres along the west side of the West Fork of the Carson River. While this potential dispersal acreage is currently available, the District would be required to

establish a means of conveyance. Based upon these anticipated impacts, alternate Permitted Land and dispersal options are being considered within Alpine County,

Nevada

Lands downstream from the County do not have access to the effluent wastewater system for irrigation purposes. While potential Nevada irrigators consider the District's effluent product a desirable commodity to help alleviate their requirement for sustainable irrigation in average or below average rain years, this effluent is not permitted for direct land application in Nevada. For the District to enhance its delivery system of recycled wastewater to Nevada properties, permits would need to be allowed by the Nevada Division of Environmental Protection, and, assuming an agreement could be reached, conveyance systems constructed.

Protections for Alpine County:

- Monitoring & Reporting
- District
- Alpine County
- Hold Harmless clauses
- District Insurance
- Property damages replacement

California Regulations:

District dispersal of recycled wastewater in Alpine County is regulated by the California Clean Water Act, under the supervision of the Regional Water Quality Control Board (Lahontan) and subject to the California State Water Quality Control Board.

The District's wastewater treatment plant is currently permitted as a Secondary (23) plant, however the District believes its plant operates at a standard above the 23 level, or at 2.2. A 2.2 level achieves the same basic criteria as 23, except the median most probable number (MPN) is below 2.2, and the single day maximum is below 23. Disinfected Secondary (23) is water that has been oxidized and disinfected so that the median concentration of total coli formed bacteria does not exceed a MPN of 23 per 100 ml, and the single day maximum does not exceed a MPN of 240 per ml in any 30 day period. The GJ supplies this information not to make allowances for the District, but rather to acknowledge that the effluent wastewater traveling through Alpine County and released into the ground, is regulated by agencies other than the owner District.

The Agreement provides that the District and ACWA provide to the County: copies of all monitoring reports; allow the County the right to inspect any of the District or ACWA treatment facilities and infrastructure facilities; and allow testing and sampling of water, waste or treated sewage effluent proposed to be discharged or actually discharged from the pipeline or from discharge facilities (Harvey Place Reservoir). Additionally the Agreement requires the District to monitor its filtered advanced Secondary treated

wastewater at its treatment plant in Alpine County, and monitor surface water, ground water and soils.

The Consolidated Agreement (Item 15, j. page 9) mandates that “In the event any water source in Alpine County is contaminated for domestic use as a result of the discharge of filtered advanced Secondary wastewater, the District shall supply the users of said water source an alternate water supply meeting Public Health Drinking Water Standards.”

The District by the Agreement agrees to maintain, per the Second Amendment, Public Liability Insurance for the purpose of protection against liability claims for damages to persons or property caused by errant discharge of wastewater from the District’s pipeline facilities, in the amount of five million dollars [\$5,000,000.00] for each occurrence and shall save the County “Free and Harmless” there from.

FUTURE

In 2000 the District determined that an expansion of its wastewater disposal facility would be needed to sustain the growing customer base, improve recycled wastewater and freshwater operations, continue compliance with applicable regulations, and reduce the effect on the environment. To this end, the District believed that the acquisition of additional lands in the County was a necessity. Diamond Valley Ranch was procured in 2006, adding approximately 1400 of acreage, more than 900 acres of which were water righted land. The District authorized a master plan for utilization of this acquired land to conform to its stated goals.

The Agreement between the District and the County includes provisions setting forth that in the event the District, by regulatory requirements, can no longer transmit effluent through its export pipeline into Alpine County, the County, at its option, may take over operation and maintenance of the pipeline and facilities for its own use.

As the Agreement currently stands, with ownership of the export pipeline belonging to the District, Alpine County, at its option, may export its treated effluent to the Harvey Place Reservoir, so long as the treated effluent is no less than the Secondary level of treatment. There is, however, some restriction on the daily number of gallons the County is permitted to export through the pipeline for storage.

Alpine County must consider the future potential of exporting effluent from the east side communities of Crystal Springs, Woodfords, and Markleeville. If land and facilities can be made available, this would allow for the abandonment of private septic tanks, as the potential for environmental disaster looms with each new tank inserted into the ground. One must also consider the exorbitant cost of constructing pipelines, pumping stations, maintenance, and operations from these communities to the pipeline and/or storage facilities, which, when faced with the current State and County fiscal constraints may not be feasible. The dialogue continues between the Alpine County residents and County government on this subject.

As growth in areas of the upper Carson Valley encroaches upon what is referred to as Permitted Land currently used for dispersal of recycled wastewater, the District is reviewing the possibility of other, as yet unidentified areas within the County for dispersal of its effluent. Currently there are 1883 acres of land permitted by Lahontan within the County which may be designated to receive recycled wastewater. Currently, approximately 1445 acres in Alpine County is utilized for recycled water irrigation.

Another provision in the Agreement, addresses the campground at Indian Creek Reservoir, currently under management and control of the BLM through 2024. Upon expiration of the term, the County, at its option, could assume responsibility of the contract. If BLM chooses to rescind its right of operation of the campground under the Agreement, Alpine County could become the default assignee. County operation of this facility could generate additional revenue to the County. However, both assets and burdens accompany the potential operation by the County of the Indian Creek Reservoir and campground.

FUTURE DISTRICT PROJECTIONS

The method used by the District to determine population within the boundaries through 2028 is the TRPA Residential Allocation Standard along with the 2000 Census.

Wastewater projections into Alpine County

TRPA assigns an Individual Parcel Evaluation System (IPES) score. This system evaluates proposed residential building sites in the Tahoe Basin. An IPES above 740 allows a building permit to be obtained. As of 2008 the number of parcels rated above 740 was 2,363 out of the total 3,450 lots within the District service area.

The annual District residential unit allocation is 118.

El Dorado County – 83 hookups per year.
City of Lake Tahoe – 35 hookups per year.

Using this TRPA residential scoring and the projected of influx of residents in the service area:

2000 -2007.....325 per year,
2007 -2028.....330 per year

These growth projections anticipate a total population increase of 8885 by 2028, in the District service area. The 2028 growth projection is based on year round residency. These projections are mitigated by the actuality of historical part- time residency in the service area. Therefore the total TRPA 2028 growth projection is factored at 45% of the total growth number. This 45% figure is based on “out of town users” at 3.5 months in the summer months and 1.5 months in the winter, totaling 5 months of the year. Using the District’s calculations:

$8885 \text{ (total growth projection through 2028)} \times 5 \text{ (user months per year)} + 0.45\% \times 8885 \times 7 \text{ (the remainder of the months of the year)} = 6,034.4$

Thus, 6,034.4 represent the average full time residency population increase by 2028 which will require a commensurate increase of recycled water volume.

These projections are meaningful to the County in that the current volume of recycled water through the system, based on the year 2000, is 4.74 MGD. Acknowledging the total growth projections through 2028, the average annual flow is expected to be 508 MGD, or an increase of 1.06 MGD per year, for an annual projected increase of 81% over the year 2000.

Assuming an annual flow rate of 6,498 AF/Y, the District's 2028 projected 5.8 MGD impact on the Harvey Place Reservoir, and using the District's actual assigned storage value for Harvey Place Reservoir of 3,800 acre feet, as well as the stated average operational usage of Harvey Place Reservoir for storage from October 1st through April each year without discharge, the conclusions are clear.

FINDINGS:

- F1** Monies are being invested in the Local Agency Investment Fund (LAIF), run by the State of California. These monies are pooled with other County monies in the LAIF, and the interest is prorated according to the amount invested by each County entity.
- F2** At the time of the 1995 Report, the BOS resolved not to use the revenue in the LAIF until a fund balance of \$1,000,000.00 was achieved. This amount would then be held for mitigation purposes and only the interest would be used from this fund, currently the rate of interest is 5.77%.
- F3** The Impact Mitigation Compensation Trust Fund totals \$3,261,925.10. Some funds are invested in federal agencies and treasuries held by the County. Other monies are still being sequestered by Board Resolution 99.33 which established the policy for reasonable management and use of District funds. These are General Fund dollars, discretionary to the BOS. Prior to establishment of this policy (99.33), Resolution 98.48 approved the use of the fund for payment of the capital facility Health and Human Services Building. Currently funds are set aside either in reserves or in the Sheriff's AB443 Funds to cover the County's portion of Grant Costs.
- F4** The 1995 Report found no independent County monitoring of the District C-line system, as required by the Agreement of 1983 which states:
- The County is to receive \$15,000 annually for independent monitoring costs.
 - The County is to receive a proportionate percentage increase for additional hookups in the South Tahoe Basin and Fallen Lake Subdivision.

- F5** In 2007 Alpine County retained Alisto Engineering Group to review and evaluate the effectiveness of the District recycled wastewater monitoring within the County.

The Alisto report noted that the County had included specific instructions that “the Study” include “developing recommendations for appropriate modifications to the existing monitoring network, and include proposed locations and a standard construction of replacement groundwater monitoring wells to effectively evaluate the impact of recycled wastewater discharge on ground water quality within the existing and future application areas.”

The Alisto report recommendations were:

- Modifications to the Existing Monitoring Wells
- Modifications to Monitoring Well Network
- Specifications and procedures for Monitoring Well Construction
- Evaluation of Water Quality Indicator Parameters
- Ongoing evaluation of Groundwater Monitoring Program

- F6** The Commission acts at the behest of the BOS and ACWA regarding the export pipeline. At its March 4, 2010 meeting, the Commission received reports from Lahontan regarding evaluations of existing monitoring wells, with recommendations to retrofit some wells to comply with current standards, and move other wells. Additionally, Lahontan questioned the actual value of information received from monitoring wells outside the parameter of influence of the pipeline.

- F7** The Second Amendment requires the District to provide mitigated compensation to the County of \$100,000.00 annually along with a proportionate percentage of hookup fees from the South Tahoe Basin and Fallen Leaf Subdivision.

- a) While the proportionate percentage of hookups to the system are supported by receipt to the County (see Exhibit A), there is no independent verification or documentation required by the Agreement. The County must rely on the District’s unsubstantiated report as to how many actual hookups were connected in the previous year.
- b) There are no benchmarks in the Agreement requiring the District to sustain payment of their proportionate percentage of hookups to the system. Even in years of decreased hookups, the County still receives an anticipated flow rate, by agreement, of 4.74 million MGD. This seems inappropriate, as the flow of wastewater effluent continues into the County regardless of new hookups or a purported decrease in hookups in any one year.

- F8** Throughout the Master Plan there is multiple references to future export pipeline construction, with expansion of the current system to accommodate future anticipated flow rates. There are other references intended to remedy the

current export pipeline delivery design.

- F9** The District plans to expand the current surface wastewater disposal areas in the County to accommodate an expanded system required by TRPA growth estimates through 2028. This added volume is purported to increase the current daily volume from 4.74 million gallons to 5.8 million gallons by 2028. This surface disposal expansion would require Lahontan to provide additional Permitted Land designations in the County over and above what the District currently owns in Diamond Valley to ensure adequate capacity for District needs.
- F10** The current Dressler On-Farm Emergency Disposal Site from Harvey Place Reservoir is not functional as originally designed.
- F11** Due to the existence of AB885 (Exhibit A), some County residential septic tanks may be rendered unusable, leaving the resident(s) with no wastewater disposal system.

CONCLUSION:

As this report illustrates, this GJ used the 1995 GJ Report as its guide, with the intent of providing follow up to the 1995 GJ recommendations, including an update on the current status of the Agreement as it affects the County. Additionally, the GJ reviewed the follow through by the County and ACWA to the 1995 recommendations.

The BOS has, to a conservative degree, taken proactive steps in an effort to enhance its status in the Agreement partnership for the benefit and protection of the County. Such steps include changes to the structure of the Mitigation Compensation Trust Fund, independent monitoring, and changes to utilization of Indian Creek Reservoir.

That being said, several other items contained in the Agreement and the District Master Plan infrastructure contain contingencies that the GJ perceives can, and should be addressed to more aptly satiate the County's interests as an integral, interest based partner, without fear of standing on the precipice of the "slippery slope", as a deterrent. The "slippery slope" concept, by popular thought, caution that the County could potentially lose the mitigation compensation of \$100,000.00 per year it now receives should the District arbitrarily and capriciously opt to divert the effluent to Nevada instead of into the County. At present, and at least through 2028, it would appear that the "slippery slope" concept is more a District negotiating ploy than actual reality.

To disburse wastewater into Nevada, it would be necessary for the District to obtain a permit from the Nevada Environmental Water Quality Control Agency, whose requirements are much stricter than those of California. In reality the extrication and redirection of the District's export pipeline and entire supporting effluent dispersal infrastructure in the County would constitute a major fiscal project, and it is unlikely that such would occur in the near future. Additionally, the procurement of large areas of non

developed land for reasonably sustainable disposal of such waste for irrigation, ad infinitum, may very well pose a significant problem to the District.

Currently the District anticipates the continued use of Alpine County land for its wastewater disposal as stated in its 2008 Master Plan. Alpine County is considered a conciliatory passive, without existing reasonable compensation and reliable quality control protections regarding the profuse flow of effluent into this otherwise pristine area. This GJ, urges the County to “arch its back” concerning its relationship with the District, insisting on a more defined and active partnership. As the future holds only increased utilization of County property, the protection of its land and its residents should be of optimum concern, with the ultimate goal of maintaining the quality of life within the County.

The BOS is applauded for its vigilance and foresight in maintaining the annual mitigation compensation received from the District as a “hands off” account. An argument can be made to support the BOS’s hesitance in regards to a re-negotiation of the Mitigation Compensation payment of \$100,000.00, as established in 1983.

One may assume that their position is one of guarded complacency in light of the possible potential loss of the entire revenue, if, in fact, a realistic potential existed for the District to either redirect its effluent waste to Nevada, or otherwise suspend future effluent waste exports from the Tahoe Basin entirely. What must be of constant focus for Alpine County is the unwavering fact that the stipulations of the Porter-Cologne Act require the District to remove effluent wastewater out of the Tahoe Basin.

It is our opinion that neither is a factual based reality for the immediate or extended future. The District’s stated position, per the 2008 Environmental Report and Master Plan, is to expand the current system, and utilize Alpine County land for effluent waste disposal, as the County continues to provide the most opportune environment, with little or no impediment. This position is further evidenced by the fact that the District has, to date, made costly and extensive infrastructure plans for continued expansion.

Although the posturing gesture by the District is to open negotiations with the Nevada Environmental Agency for alternate disposal of effluent waste, that position seems strident, considering the machinations involved. The existing C-Line and dispersal effluent system does not move like a garden hose, nor do the slow turning cogs of the bureaucratic system when it comes to the dispersal of effluent wastewater. However, the possibility must be considered.

The District intention to utilize, encroach upon, and potentially own more Alpine County land for effluent disposal purposes results in an arrangement whereby one County is expected to accept and contain the waste of another. This concept is VERY unique in California, and \$100,000.00 seems a paltry sum, in today’s real estate market, for the services and product rendered. The over-arching fact remains, that by no stretch of the imagination has Alpine County ever been adequately, and/or fairly compensated for the use of its land. Alpine County has acquiesced to the District for far too long in this clichéd partnership.

The following quote from Dr. Charles Goldman UCD researcher, to validate the assets of the District's export Pipeline system, is included to empathize our point.

"The District's 26-mile Export system "the most significant environmental project ever undertaken to protect Lake Tahoe's legendary clarity."

We include this quotation for the citizens of Alpine County to distinguish the pointed lack of reference to the continued negative impact of the export of Lake Tahoe effluent wastewater on Alpine County.

RECOMENDATIONS:

- R1** Several structural components of the Agreement should be altered to properly designate Alpine County as a true and integral partner, as opposed to the existing banality of the partnership.
- R2** The Mitigation Compensation Fund should be renegotiated with an emboldened attitude from Alpine County, armed with the knowledge of the TRPA growth projections, the District's stated 2028 increased effluent wastewater projections, and the Porter-Cologne Act requirement for exportation of effluent from the Tahoe Basin.
- R3** The BOS and ACWD should require the District to increase the capacity of Harvey Place Reservoir to exceed the anticipated 2028 projections of 5.8 MGD.
- R4** The BOS and ACWA should require the District to abandon the Dressler On-Farm Emergency Disposal Site within 5 years, as the District has determined it to be ineffective.
- R5** The BOS and ACWA require the District to supply a quantified engineering study and report, at the District's expense, on a replacement surface area disposal facility adequate to replace the Dressler On-Farm Site, with a completion construction schedule two years prior to the abandonment of the current On-Farm Site.
- R6** The BOS and ACWA should require that newly considered surface disposal areas be identified and unequivocally quantified as to the integrity of their ability to sustain the disposal of Harvey Place Reservoir discharge.
- R7** Deposit of a retainer by the District, to be held in trust by Alpine County, should be required to ameliorate any failure of new surface disposal sites, and to assure compliance with Lahontan quantification standards for new surface disposal sites.
- R8** The BOS and ACWA should require a change to the Agreement establishing a benchmark, representing the highest year of receipts commensurate to the proportionate percentage of hookups to the District system. An addendum should be added setting forth that compensation to Alpine County, based upon a percentage

hookups, shall not fall below this benchmark.

R9 The BOS and ACWA needs to conduct open, interest based negotiations with the District to define additional Lahontan permitted area(s) in Alpine County that may be deemed appropriate for surface area disposal sites, including:

- Non-negotiable, currently assessed land valuation of the identified areas owned by Alpine County. In that these surface disposal sites would be in Alpine County, the County should retain ownership, entering into extended year lease agreements with the District for its use.
- Pertinent Lahontan requirements as to the gallon volume per day of each identified surface disposal area.
- Stipulations as to the gallon volume per day allotment for Alpine County's use of disposal of wastewater. Alpine County's defined allotment should exceed 50% of each defined disposal area capacity.
- Pertinent stipulations as to the per day gallon volume allotted to the District for its use of new disposal areas.
- An annual fee of 20% above the current \$15,000 per year should be assessed, based upon every 1000 acres of any newly acquired surface disposal areas in the Alpine County. This revenue will be used for independent monitoring.
- Should Alpine County choose not to utilize all, or a portion, of those newly defined surface disposal areas, Alpine County may, at its discretion, lease the respective per day gallon usage of each area to the District, at an annual rate to be determined by Alpine County.
- Amend the current Agreement to increase Alpine County's per day allotment of disposal of wastewater discharge on existing District surface disposal areas. Remove the clause(s), regarding restriction of "lands other than those used by the District" and include additional language for disposal discharge of wastewater in Harvey Place Reservoir of up to 400,000 gallons per day with an annual maximum of 4 MGD.
- Remove the current Agreement language of expense to Alpine County above any current GPD discharge allotment. All disposal expenses should be borne by the District, including liability, maintenance and operation.

R10 The BOS and ACWA need to re-negotiate the annual mitigation compensation, based upon a proportionate percentage of hookup fees, to provide a greater compensation percentage to the County, with and an annual escalation clause.

- R11** Value based, independent assessment documentation must be provided to Alpine County, at the District's expense, setting forth the actual numbers of system hookups per year. This documentation shall be used to verify the District's claims of a decline in hookups, while the Alpine County continues to be a "dumping ground" of District wastewater.
- R12** Delineation must be included in the Agreement distinguishing between residential hookups, industrial hookups and the various commercial hookups, i.e. hotels and motels. Commercial and Industrial hookups generally represent a different type of wastewater quality and quantity.
- R13** Require that a classification for and identification of all different types of hookups be included in the proportionate percentage of hookup fee compensation, including residential, commercial (i.e. motels and hotels), and industrial, with appropriate compensation being computed pursuant to class.
- R14** Pursuant to the District Master Plan, and based on the anticipated increase of 1.06 MGD in wastewater levels from 2000 through the year 2028, Alpine County needs to:
- a) Re-negotiate the hookup fee provisions taking into consideration the anticipated 2028 growth rate.
 - b) Begin quantified specific planning for infrastructure wastewater treatment facilities, and collection piping systems to hookup East Slope communities to the C-line and/or to new surface disposal areas.
- R15** Initiate independent, qualified monitoring of the District system throughout Alpine County, with tri annual reports, paid for by the monitoring funds of the Agreement.
- R16** Begin meaningful planning discussions with the residents of Alpine County concerning the need to connect East Slope communities to District facilities.
- R17** The District Contract Commission should represent a stronger diversification of the residents that actually make up the populace of Alpine County.

REFERENCES and ACKNOWLEDGEMENTS:

Alpine County Elected and Department Directors
Fishing the California Alps, 2007
STPUD Master Plan
STPUD 2008 Environmental Impact Report

Mr. Harold Duarte, former Alpine County Supervisor [Mr. Duarte asked to be named in this report]

The Grand Jury wishes to give special acknowledgement to Mr. Duarte for his passionate interest in Alpine County and input to this issue. The formidable information & history provided to the Grand Jury of his involvement in the origination of the Agreement with STPUD and compensation to Alpine County augmented this investigation.

APPENDIX

AB 885 At-A-Glance

Maps:

- STPUD Recycled Water Facilities
- Alpine County Land Use by STPUD
- STPUD Irrigation fields

Alpine County Mitigation Compensation Fee Schedule

Request for Responses:

Alpine County Board of Supervisors
Alpine County Water Agency
STPUD Contract Commission

Response Requirements

Recommendations {R1-6 & R8} Alpine County Board of Supervisors & County Water Agency

Recommendations {R7 & R9} Alpine County Board of Supervisors; STPUD Contract Commission; County Water Agency

Recommendations {R10 & R12} STPUD Contract Commission

Recommendation {R13} Alpine County Board of Supervisors

Recommendation {R14} STPUD Contract Commission

AB 885 at a Glance

Key Provisions of the
Proposed Statewide Wastewater Regulation (rev. 11/2008)
Prepared December 15, 2008

BACKGROUND

- Assembly Bill (AB) 885 (Chapter 781, Statutes of 2000) was approved by the California State Legislature, signed into law in September 2000, and directed the State Water Resources Control Board to promulgate a statewide wastewater regulation by the year 2004
- A draft regulation and Notice of Preparation (NOP) for CEQA were released in February 2005
- A revised draft of the regulation, waiver, and DEIR were released November 7, 2008. The (unrealistically optimistic!) timeline published with the regulation is as follows:
 - November 7, 2009 through February 9, 2009: 90 day public comment period with 12 public meetings held by the State Water Board
 - February through August 2009: State Water Board staff prepares responses to comments and makes appropriate revisions to proposed regulations, statewide waiver, and DEIR.
 - August 2009: End of the 30 day comment period culminating in adoption of EIR, regulations and waiver
 - November 2009: Office of Administrative Law completes review of the regulation
 - January 1, 2010: Effective date of the regulations
 - July 2010: The implementation date of the regulation (following completion of basin plan updates by the Regional Boards and completion of resolutions or MOUs)

EXISTING SEPTIC SYSTEMS

- Septic tank must be inspected every 5 years by a service provider and pumped if solids level is 25% of tank depth
- If parcel uses domestic well, owners must either install monitoring well 100 ft down-gradient from the septic system or monitor their domestic well. Sampling must be done every 5 years for a variety of constituents

- If the existing system uses supplemental treatment, a contract with “**service provider**” (defined as a person performing system operation, monitoring, and maintenance of septic systems and capable of inspecting the septic tank) is required

REPLACEMENT (REPAIRED) SEPTIC SYSTEMS

- If “major repair” (replacement of drainfield due to surfacing sewage), system must be designed by a “qualified professional”
- Operation and maintenance (O&M) manual prepared by “qualified professional required”
- If supplemental treatment used, contract required with “service provider” (not defined in regulation)
- Owner must retain as-built and O&M manual, and provide these documents to new buyer at point-of-sale
- Owner must retain all system inspection records for 5 years
- Septic tanks must have water-tight risers extending to within 6 inches of finished grade
- Septic tanks will need to have effluent filters
- If parcel uses domestic well, owners must either install monitoring well 100 ft down-gradient from the septic system or monitor their domestic well every 5 years for a variety of constituents (current estimated cost for sample run: \$250)
- Septic tank must be inspected every 5 years by a service provider and pumping is recommended if solids level is 25% of tank depth
- If supplemental treatment is required, must have ongoing monitoring at a frequency specified in the O&M manual or by the Regional Board
- If supplemental treatment is required, must have audible or visual alarms, telemetry (current estimated cost of telemetry \$75 per year), and a 24-hour reserve capacity is required for pump systems
- If disinfection required, must either be weekly inspections by a “service provider” or telemetry, and effluent must be sampled for total coliform quarterly. (The regulation will result in disinfection being used following supplemental treatment in the regulation for seepage pits with effluent discharging less than 2 ft above restrictive layer.)

Editorial Note: The intent of the regulation is for minimum soil requirements, bottom area requirement, application rates used for system sizing, and seepage pit requirements described for new septic systems do not apply to system repairs. The wording used, however, is somewhat ambiguous. Wording of the definitions and requirements in the regulation need to be clarified so that the stated intent cannot be misinterpreted.

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NEW SEPTIC SYSTEMS (DOES NOT INCLUDE REPLACEMENT SYSTEMS)

- Site and soil evaluation required by "**qualified professional**" (professional engineer, professional geologist, or REHS)
- Unless previous site evaluation has shown groundwater to be greater than 10 ft below the ground surface, seasonal high groundwater must be determined by "qualified professional" using either soil mottling as an indicator or by installing groundwater level monitoring wells. If wells are utilized, groundwater level must be measured continuously using piezometer
- Installation must be completed by a state certified contractor, but homeowner installation allowed if inspected and an "as-built" provided
- Operation and maintenance (O&M) manual prepared by "qualified professional" required, and owner must retain as-built and O&M manual, and provide these documents to new buyer at point-of-sale
- Septic tanks must have water-tight risers extending to within 6 inches of finished grade and will need effluent filters
- Septic tank must be inspected every 5 years by a "service provider," pumping is recommended if solids level is 25% of tank depth, and the owner must retain all system inspection records for 5 years
- Dispersal system sized using only the bottom area and application rates specified based on either soil type or percolation rate; soil permeability must be between 1 and 240 mpi
- System must have 3 ft of "**vertical separation**" (soil beneath the dispersal field) for a standard gravity system and 2 ft of vertical separation for a supplemental treatment system, with additional requirements (pressure distribution and increased soil depth or increased dispersal area) when soil has greater than 30 percent "rock" by weight. (Particles greater than 2 mm in diameter are considered "rock")
- Pressurized distribution in 1 ½ ft of engineered fill may be used to substitute for 1 ft of vertical separation in undisturbed, natural soil
- Pump to gravity systems must be equipped with a visual alarm, audible alarm, or telemetry, 24-hour reserve capacity, and no emergency overflow discharge
- Dispersal systems must have at least 6 inches of soil cover
- Dispersal area for gravel-less chambers systems may be reduced in size by up to 30%
- Seepage pits can be used only when a "qualified professional" has determined that the site is unsuitable for other types of dispersal systems, there is at least 10 ft of vertical separation to seasonal groundwater, and the vertical separation to hardpan or fractured rock is one of the following: (1) 10 ft for septic tank effluent, (2) 2 ft for

supplemental treatment effluent, or (3) 0 ft (no separation) for supplemental treatment that has been disinfected.

- If supplemental treatment is required, ongoing monitoring is required at a frequency as specified in the O&M manual or by the Regional Board
- If supplemental treatment is required, must have audible or visual alarms, telemeter, and 24-hour reserve capacity for pump systems
- If disinfection required, must either be weekly inspections by a "service provider" or telemetry, and effluent must be sampled for total coliform quarterly (The regulation will result only in disinfection being used following supplemental treatment for seepage pits with effluent discharging less than 2 ft above fractured rock or an impermeable layer)
- If parcel uses domestic well, owners must either install monitoring well 100 ft down-gradient from the septic system or monitor their domestic well every 5 years for a variety of constituents

CREATION OF NEW PARCELS

- Soil permeability must be no slower than 120 mpi

IMPAIRED WATER BODIES

These requirements only apply to Clean Water Act Section 303(d) listed surface waters with Specified Total Maximum Daily Loads (TMDLs) for nitrates or pathogens, where septic systems are identified as contributing to the impairment. These requirements do not apply if either: (a) an existing TMDL with a wastewater management plan meeting certain conditions, or (b) owners sign, within 2 years of the TMDL, a legally binding document to connect to a public sewer system and connect within 9 years

- New systems within 600 ft of a water body impaired due to nitrates must have supplemental treatment and nitrate removal
- New systems within 600 ft of a water body impaired due to pathogens must either have 3 ft of vertical separation or utilize supplemental treatment and disinfection
- Existing systems within 600 ft of an impaired water body must be inspected by a "qualified professional" within one year of adoption of the regulations to determine whether the system: (1) is failing, (2) meets the minimum vertical separation requirements to seasonal groundwater, (3) is putting fecal coliform or nitrogen greater than 10 mg/l into the groundwater
- If the above inspection indicates fecal coliform or excessive nitrogen is entering the groundwater, the homeowner has 4 years, from the date of determination, to upgrade so as to meet the standards for new systems
- If an inspection does not take place, the homeowner has 5 years, from the date of the TMDL, to upgrade so as to meet the standards for new systems



TITLE:
EXISTING RECYCLED WATER
FACILITIES (ALTERNATIVE 1)

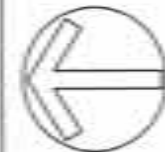
FIGURE NO.:
2-3

DATE:
JULY 2009

CLIENT / PROJECT:
SOUTH TAHOE PUBLIC UTILITY DISTRICT
RECYCLED WATER FACILITIES MASTER PLAN
ADMINISTRATIVE E.I.R.

LEGEND

- WEST FORK OF THE CARSON RIVER
- RECYCLED WATER CONVEYANCE
- FRESHWATER CONVEYANCE
- - - EXISTING, UNUSED FRESHWATER CONVEYANCE
- FRESHWATER/RECYCLED WATER CONVEYANCE
- HIGHWAY
- ROADWAY
- LHC LOWER HARVEY CHANNEL
- MD MILLICH DITCH
- SST#1 SNOWSHOE THOMPSON #1 DITCH
- SST#2 SNOWSHOE THOMPSON #2 DITCH
- UDD UPPER DRESSLER DITCH
- UHC UPPER HARVEY CHANNEL

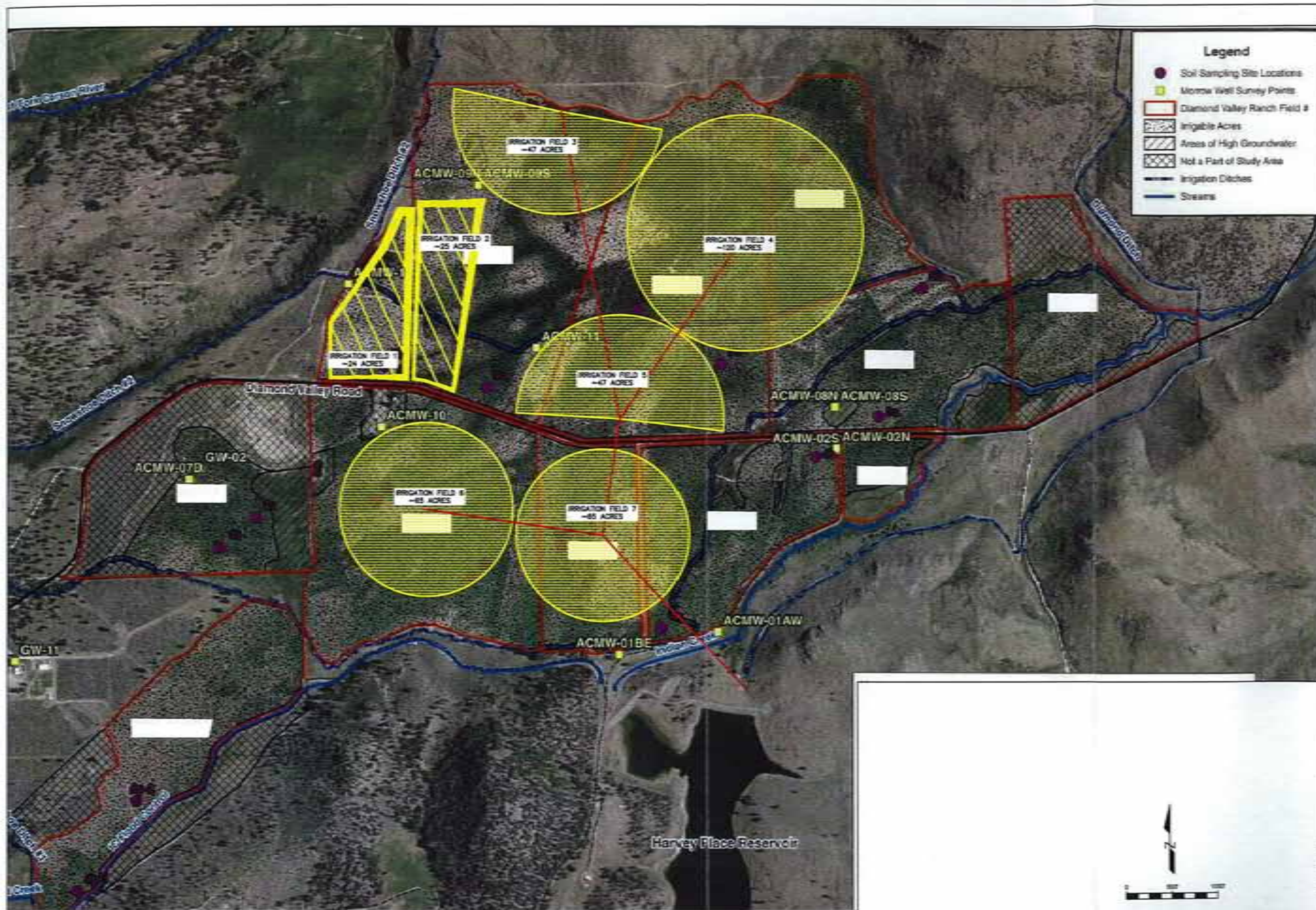


0 2000 4000 8000
1"=4000'

HAUGE BRUECK
ASSOCIATES



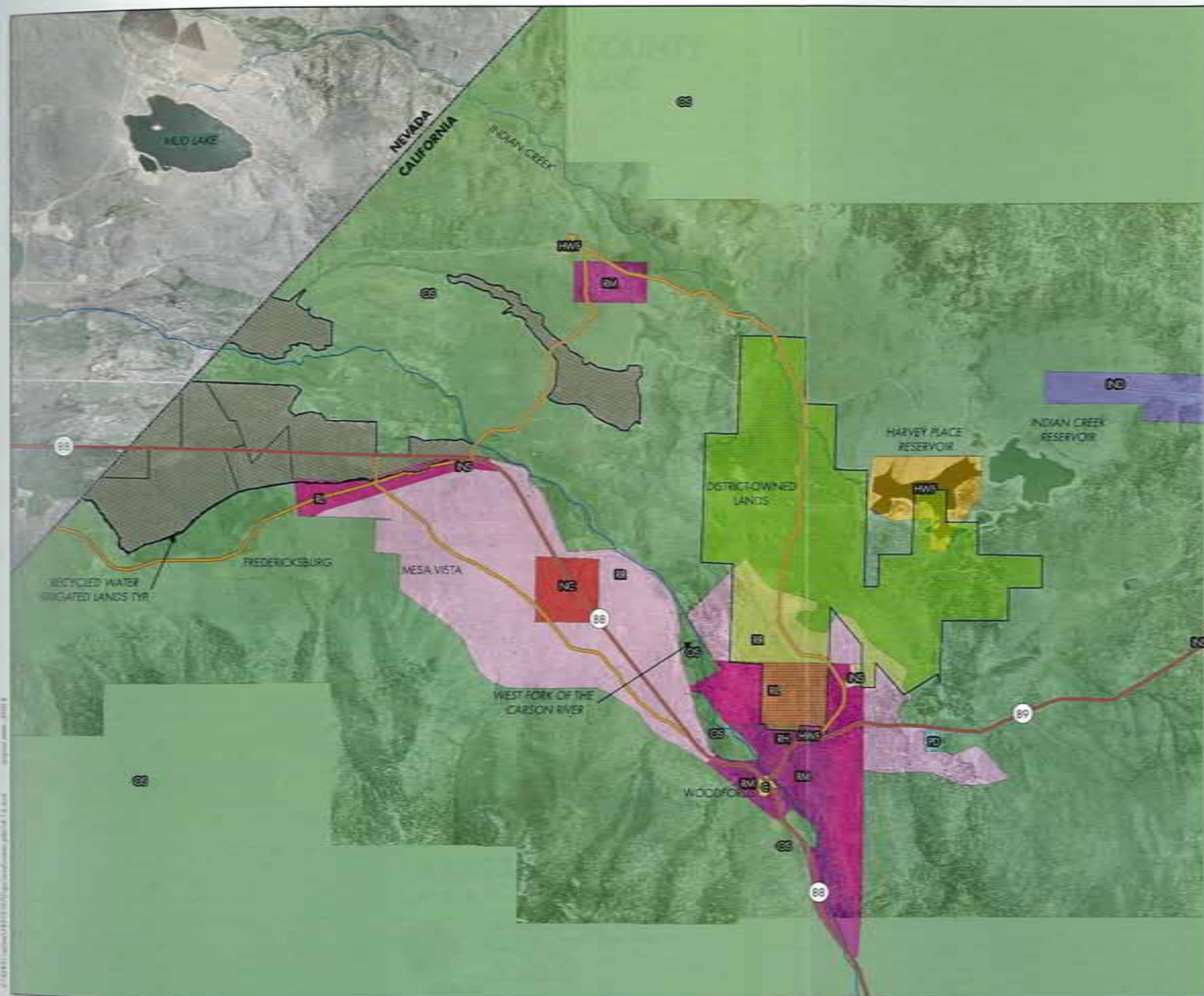
POGGEMEYER
DESIGN GROUP



Legend

- Soil Sampling Site Locations
- Morrow Well Survey Points
- Diamond Valley Ranch Field #
- Irrigable Acres
- Areas of High Groundwater
- Not a Part of Study Area
- Irrigation Ditches
- Streams

DIAMOND VALLEY IRRIGATION FIELDS
FIGURE 2-6



Title:

ALPINE COUNTY LAND USE

Figure No.:

4-1

Date:

SEPTEMBER, 2008

Client/Project:

SOUTH TAHOE PUBLIC UTILITY DISTRICT
RECYCLED WATER FACILITIES MASTER PLAN
ADMINISTRATIVE E.I.R.

Legend

- OS - OPEN SPACE
- RR - RURAL RESIDENTIAL
- RM - RESIDENTIAL MEDIUM
- RL - RESIDENTIAL LOW
- RR - RESIDENTIAL RURAL
- C - COMMERCIAL
- NC - NEIGHBORHOOD COMMON
- IS - INSTITUTIONAL
- IB - INDUSTRIAL
- HWF - HAZARDOUS WASTE FACILITY
- PD - PLANNED DEVELOPMENT
- IRRIGATED LANDS
- DISTRICT OWNED LANDS



0 2,000 4,000 8,000
Feet
1:48,000

HAUGE BRUECK
ASSOCIATES



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Fax. 775.850.7887
www.stantec.com

Stantec

ALPINE COUNTY MITIGATION FEE

DATE	SEWER UT	MITIGATION	ROUNDED	in sewer units	in dollars
11-1-89	74,855	100,000	100,000		
11-1-90	75,722	101,158	101,200	867	\$1,200
11-1-91	76,451	102,132	102,100	729	\$942
10-26-92	76,976	102,833	102,800	525	\$668
10-31-93	77,495	103,527	103,500	519	\$667
10-31-94	78,808	105,281	105,300	1,313	\$1,773
11-1-95	78,231	104,510	104,500	-577	(\$781)
11-1-96	78,777	105,239	105,200	546	\$690
11-1-97	79,235	105,851	105,900	458	\$661
11-1-98	79,906	106,748	106,700	671	\$849
10-06-99	80,367	107,364	107,400	461	\$652
10-19-00	80,890	108,062	108,000	523	\$636
10-18-01	81,268	108,567	108,600	378	\$538
12-5-02	81,948	109,476	109,500	680	\$933
10/16/03	83,699	111,815	111,800	1,751	\$2,324
10/21/04	84,423	112,782	112,800	724	\$985
10/20/05	85,038	113,604	113,600	615	\$818
10/19/06	85,962	114,838	114,800	924	\$1,196
10/18/07	86,658	115,768	115,800	696	\$962
10/16/08	86,602	115,693	115,700	-56	(\$68)
10/15/09	86,246	115,217	115,200	-356	(\$493)

Please issue a check to Alpine County in the amount of \$115,200 for their annual impact/mitigation/compensation fee. Based on 88,246 sewer units. This is provided for in the Second Amendment to Agreement between STPUD and the County of Alpine and the Alpine County Water Agency dated June 2, 1983 (Ref. 1D(5)).

Account 1028-6650

A