



## **PLACER COUNTY GRAND JURY**

# **Tahoe-Truckee Unified School District**

## **Double Taxation Must Stop**

Report Date: May 31, 2011

## **Tahoe-Truckee Unified School District**

### **Summary**

Since tax year 1989-1990, the Tahoe-Truckee Unified School District (TTUSD) has levied a parcel tax (flat tax, not dependant on property value) on the properties in the District. Taxes are collected in Nevada, Placer, and El Dorado Counties. There are properties which are split by a County Line. These properties have Appraiser's Parcel Numbers in each County. The School Tax has been collected by both Counties, thereby requiring the property owner to pay the tax twice.

The Grand Jury recommends that TTUSD discontinue double taxation.

### **Background**

TTUSD is somewhat unique in that it serves three contiguous counties, Placer, El Dorado, and Nevada. The district has five elementary schools, two intermediate schools, and four high schools. Since 1989 TTUSD has levied a parcel tax, which has been approved by voters five times (1988-2005). The language of previous tax measures has neglected to address the issue of double taxation of properties which are split by county lines.

### **Investigation Methods**

The Grand Jury received a complaint by a residential property owner in Truckee that both Nevada and Placer Counties were taxing him and his residential neighbors for the TTUSD parcel tax.

Subsequently, the Grand Jury met with the Placer County Assessor's Office. The Grand Jury also obtained the Nevada County and the Placer County Property Maps for his property, and found that 19 properties in this neighborhood lay in both Counties.

Several Nevada and Placer County tax bills for these properties were examined.

A cursory examination of El Dorado County did not reveal any properties, within TTUSD, that are on both sides of the county line.

## **Facts**

- TTUSD is a large District extending from Nevada County, across Placer County, and into El Dorado County.
- TTUSD has levied a parcel tax on properties every year since the tax year 1989-1990.
- There are properties that are split by county lines, and have Appraisers Parcel Numbers assigned by each County.
- TTUSD provides the information to the County Tax Assessors to be added to the tax bills of properties in the District.

## **Finding**

- F1. For those properties split by county lines, the TTUSD parcel tax has been added to the tax bill in both counties, and therefore, the property owners have paid this tax twice.

## **Recommendations**

The Grand Jury recommends:

- R1. TTUSD take the action necessary to stop the double billing and payment of parcel tax.
- R2. TTUSD make every effort to determine the affected properties, identify the property owners, and refund the excess tax collected.

## **Request For Responses**

Board of Trustees / # R1, R2  
Tahoe-Truckee Unified School District  
11603 Donner Pass Road  
Truckee, CA 96161

**Due by July 31, 2011**

## **Copy Sent To**

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