

# Taxes, Assessments & Fees

Taxes, fees and assessments are common methods of financing public infrastructure and public services, which are subject to the strict requirements of Propositions 13, 62, 218 and 26. We regularly advise and assist public agencies in connection with imposing or increasing special and general taxes, including transient occupancy taxes, transaction and use taxes, and utility user taxes, and fees for water, wastewater, solid waste collection and storm drain services. Our public finance attorneys assist in all aspects of the proceedings to form community facilities districts (Mello-Roos districts) and assessment districts including the preparation of detailed schedules, notices, ballots, resolutions and ordinances. We also review engineer reports, including the assessment methodology and descriptions of general and special benefits, as well as fee studies for property-related services such as water, wastewater, solid waste collection and storm drain services.

## TEAM

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