



**COUNTY OF RIVERSIDE
OFFICE OF THE
AUDITOR-CONTROLLER**

County Administrative Center
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ACC | AUDITOR
CONTROLLER
COUNTY OF RIVERSIDE

Paul Angulo, CPA, M.A.
County Auditor-Controller

Oscar Valdez
Assistant Auditor-Controller

TO: All Cities and Special Districts

FROM: Justina Loewn, Supervising Accountant

DATE: June 6, 2019

SUBJECT: Fixed Charge Processing for the 2019-2020 Fiscal Year

DEADLINE FOR FIXED CHARGE SUBMITTAL IS AUGUST 12, 2019

The following is a guide for placing special assessments and/or fixed charge benefit assessments on the 2019-2020 Secured Property Tax Roll. Please see note, there are new/different requirements and processes beginning this year. Assessment information provided by Riverside County may require further research by your office prior to the final placement on the roll. The State does not send the official Tax Rate Area (TRA) Change Notices to the County until mid-May. TRA's are also known as (TAG) Tax Authority Group. Any requests handled prior to June 30, 2019 may be subject to change.

Roll information requests need to be made with the Assessor's Property Data Center (Form enclosed on Page 14). Roll information is useful when placing a large volume of charges (i.e., standby charges) on the roll. This provides your agency with a computer listing of parcels in the TAG's within your agencies jurisdiction. The assessee, situs, value, TAG, tax code and conveyance information will be found on this listing. Property Data Center prices are on the fixed charge request forms.

The Assessor's Property Data Center can also provide your office with a CD or DVD of the assessments within your jurisdiction. This medium must be modified by your office prior to submission to the Auditor-Controller's Office.

These services are provided on request and the cost of these services is **in addition** to the cost of applying special assessments to the tax roll.

Please read the attached procedures carefully **before** submitting this year's fixed charges and contact the Auditor-Controller's Office, if you have additional questions.

The Auditor-Controller's Office requires the following to be submitted prior to August 12, 2019. (Please read carefully, there are some new requirements)

1. CSV file submitted via public access portal.
2. A certified resolution via email to **Ptax_RCFixedCharges@rivco.org**.
3. A summary statement with the total number of assessments and the total charge by District to be added to the roll via Email to:
Ptax_RCFixedCharges@rivco.org. Summary statement should include:
 - a. District Number: 68-0000-FC
 - b. Total Assessments: 000
 - c. Total Charges: \$ 000.00
 - d. Contact Person, Telephone Number, and Email Address.
4. Original Proposition 218 Compliance Letter (Form enclosed on Page 13) must be mailed to our office with wet signatures. Electronic signatures are not accepted.

Auditor-Controller's Office
Property Tax Division
ATTN: Justina Loeun
4080 Lemon Street, 11th Floor
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5. Districts which are 1915 Act assessments: (List all District numbers)

Any packet received without the above requirements **will not** be processed.

If your data is to be sent by a consulting firm, please make sure you forward your information to the Auditor-Controller's Office, Property Tax Division so we have it on file when your data arrives.

If requesting corrections, a signature is needed from the person(s) authorized to request corrections and adjustments to these charges during the year (Sample Signature Form enclosed on Page 12.)

If you have previously submitted the signature with the Auditor-Controller's Office, and the authorized individual has not changed, no filing is necessary.

Enclosed is a detailed procedure for applying the special assessments and/or fixed charge benefit assessments to the roll. The Auditor-Controller's fees for 2019/20 will be the Board Approved 2018/19 rates, as stated on Ordinance 860.15. Should you have any questions, the following staff will be available for your convenience.

Assessor – Property Data Center
Mario Paz
(951) 955-9553
mpaz@asrclkrec.com

Auditor-Controller – Property Tax Division
Justina Loeun
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