



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

County Administrative Center
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**Paul Angulo, CPA, M.A.
County Auditor-Controller
Frankie Ezzat, MPA
Assistant Auditor-Controller**

TO: All Cities and Special Districts

FROM: Justina Loewn, Supervising Accountant

DATE: June 24, 2014

SUBJECT: Fixed Charge Processing for the 2014-2015 Fiscal Year

DEADLINE FOR FIXED CHARGE SUBMITTAL IS AUGUST 13, 2014

*****ATTENTION *****

There are changes to our rates, please see attached packet for rates update. The Auditor-Controller's Office and the Treasurer-Tax Collector's Office rates are pending board approval and hearing.

The following is a guide for placing special assessments and/or fixed charge benefit assessments on the 2014-2015 secured property tax roll. 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/district designation to the County until mid-May. Therefore, any requests handled prior to June 30th may be subject to change.

Roll information requests need to be made with the Assessor's Property Data Center (request form enclosed on pages 16 & 17). 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 TRA's within your agencies jurisdiction. The assessee, situs, value, TRA, 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 diskette 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 please 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 13, 2014.

1. Data submitted via FTP
2. A certified resolution (copy ok)
3. A summary statement of the total number of assessments and the total charge by Fund (district) to be added to the roll. Summary statement should include:
Fund Number (District Number): 68-XXXX
Total Assessments: XX,XXX
Total Charges: \$X,XXX.XX
4. Original Proposition 218 compliance letter (form enclosed on page 15).

******* #5 is the New Requirement *******

- 5. Funds (districts) which are 1915 Act assessments: (list all fund/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.

A sample signature is needed from the person(s) authorized to request corrections and adjustments to these charges during the year (form enclosed on page14).

If you have previously filed the form 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 are pending board approval. Should you have any questions, the following staff will be available for your convenience.

Assessor – Property Data Center

Mario Paz
(951) 955-9553
mpaz@srclkrec.com

Auditor-Controller – Property Tax Division

Fendy Kao
(951) 955-0322
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