



AUDITOR-CONTROLLER

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Auditor-Controller

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May 20, 2016

MEMO TO: All Agencies Placing Direct Assessments on the 2016/2017 Property Tax Roll

FROM: Todd Filgas,
Property Tax Manager

SUBJECT: **DIRECT ASSESSMENT PROCEDURES**

Enclosed you will find a packet of information with guidelines for placing direct assessments, also referred to as special assessments or direct charges, on the property tax roll for FY 2016/2017. Agencies wishing to place direct assessments on the property tax roll **must** submit a completed package to the Auditor-Controller's Office no later than **August 15, 2016**, as charges are not automatically carried forward from year to year. The enclosed packet will specify necessary information required for your direct assessments to be accepted for the FY 2016/2017 Secured Property Tax Roll.

After reviewing the enclosed packet, if you have additional questions please contact **Janet Davenport** at (209) 525-6589 or **Todd Filgas** at (209) 525-6597.

**STANISLAUS COUNTY AUDITOR-CONTROLLER
PROPERTY TAX DIVISION
DIRECT ASSESSMENTS**

IMPORTANT INFORMATION FOR FISCAL YEAR 2016/2017

Welcome to a new year of processing direct assessments! As we begin to prepare for the new fiscal year 2016/2017, there were several changes and updates made to this year's Direct Assessment information packet. We continue to evaluate our processes and procedures, and make appropriate improvements as needed. We hope you will find them helpful.

The Direct Assessment packet is electronic, and will be sent via email to all respective agencies. The process will continue to be electronic, and all submittal paperwork and files will be accepted through email (please see email address on Page 4). If this creates a problem, please contact us at **525-6589**.

PLEASE REVIEW THE DIRECT ASSESSMENT PACKET CHANGES AND HIGHLIGHTS LISTED BELOW:

NEW – please note there is a **NEW Agreement form**. Each Agency will be required to sign this new Agreement form, and return a copy to our office, along with your submittal information. (See Pages 18-23)

NEW – please note our Property Tax Division website address in Section III, Paragraph D. (See Page 8)

UPDATE – please note a Due Date has been added to the **Request for Information (RFI)** form. (See Page 11)

UPDATE – our Consultant's section has expanded. (See Pages 15-16)

UPDATE – complete the **Certification of Assessment Levy** form in its entirety at the end of the process. The amount listed on this form will be the total dollar amount of direct assessments placed on the property tax roll, including the \$.20 per assessment fee. Please note the formatting changes made to the Contact Info boxes listed at the top of the Levy form. (See Page 17)

REMINDER – please note the file format details included in the Submitting Parcel Listing Section II, Paragraph 1. (See Page 7)

REMINDER – As in prior years, the charge per assessment is \$0.20, and will be added by the Auditor-Controller's Office. Please do NOT include that charge in your submittal. (See Page 5)

REMINDER – please note an earlier due date for the Certification of Assessment Levy form. (See Page 17)

We have included an **Agency Checklist** on Page 10 to help facilitate with the submittal of all the necessary and required information for placing Direct Assessments on the property tax roll. Please note the important due dates highlighted in yellow.

Thank you and we look forward to working with you!

DIRECT ASSESSMENT PROCESSING FOR THE FISCAL YEAR 2016/2017

OVERVIEW

The Auditor-Controller's Office requires the submittal of specific information prior to **August 15, 2016** to the Property Tax Division. Timely receipt of this information is important and will allow the Property Tax Division ample time for processing before the extension of the tax roll. Samples of the information listed are enclosed at the end of the packet. Any submissions that do not include the required information will not be processed until the information is received. The information required is as follows:

1. A cover letter that includes the total parcel count and total dollar amount of the charges being submitted and the name and telephone number of an individual we may contact to resolve any problems that may occur. An e-mail containing this information will also be accepted.
2. An executed Agreement between the Agency and the County for providing the service of placement of Direct Assessments on the Property Tax Roll and distribution of revenue to the agency. **The Agreement form has been revised, and is effective for Fiscal Year 2016/2017.** The term of the Agreement shall be from the date set forth in the first paragraph on page one of the Agreement form through June 30, 2021, unless otherwise terminated. Each Agency will be required to submit the new Agreement form before completing the direct assessment process.
3. A certified copy of a Resolution ordering the levy and collection of charges for the 2016/2017 fiscal year. A copy of the Resolution must be submitted every year.
4. An Authorized Signature form with a list of the person(s) authorized to request additions, corrections, and/or removal adjustments to the direct assessments during the fiscal year.
5. Properly formatted direct assessments you intend to place on the property tax roll.

Please note the following:

NOTICE--THE AUDITOR-CONTROLLER'S OFFICE OR ANY OTHER DEPARTMENT OF THE COUNTY IS ACTING IN A MINISTERIAL CAPACITY WITH REGARD TO THE PLACEMENT, COLLECTION, AND DISTRIBUTION OF DIRECT ASSESSMENTS PLACED UPON THE PROPERTY TAX ROLLS. ACCEPTANCE BY THE COUNTY OF YOUR DIRECT ASSESSMENTS FOR THE TAX ROLL IS NOT A VALIDATION BY THE COUNTY THAT THE DIRECT ASSESSMENTS ARE IN COMPLIANCE WITH PROPOSITION 218. THEREFORE, YOU WILL BE REQUIRED TO HOLD HARMLESS, DEFEND AND INDEMNIFY THE COUNTY FOR ACTIONS BROUGHT AGAINST THE COUNTY FOR PLACING YOUR DIRECT ASSESSMENTS ON THE TAX ROLL. YOU SHOULD CONSULT WITH YOUR LEGAL COUNSEL TO ASSURE THAT YOUR DIRECT ASSESSMENTS ARE IN COMPLIANCE WITH PROPOSITION 218.

In preparation of your submittal, we can provide you with a file copy of the parcels within your jurisdiction via e-mail. The request can be made using a Request For Information (RFI) form included in the Attachments section of this packet. The list must be reviewed and modified with any changes by your office prior to submission.

Assessor's Roll information (parcel/owner address information) is also available and will be included in the list of parcels. Please be advised that assessment roll information provided by the County is as current as possible, however it is subject to change and may require further inquiry by your office prior to the final placement on the property tax roll. There is a fee associated for providing the roll information and details are outlined in Section I, Paragraph H of the packet. Questions specific to the Assessor's Roll information can be directed to the Assessor's Office at (209) 525-6461.

WARNING - THE INFORMATION ON THE REPORTS OR ELECTRONIC MEDIA, PROVIDED BY THE COUNTY TO AGENCIES FOR THEIR ASSESSMENTS, IS MAINTAINED SOLELY FOR THE USE OF THE STANISLAUS COUNTY ASSESSOR AND NOT FOR ANY OTHER ENTITY OR PURPOSE. PURSUANT TO CALIFORNIA REVENUE AND TAXATION CODE SECTION 408.3, NEITHER THE COUNTY NOR THE ASSESSOR SHALL INCUR ANY LIABILITY FOR ERRORS, OMISSIONS, OR APPROXIMATIONS WITH RESPECT TO THE PROPERTY CHARACTERISTICS INFORMATION CONTAINED HEREIN. FURTHERMORE, IN EXCHANGE FOR BEING ABLE TO UTILIZE THIS INFORMATION, THE PARTY RECEIVING IT ACKNOWLEDGES THAT IT WILL HOLD HARMLESS, INDEMNIFY, AND UPON REQUEST, DEFEND THE COUNTY, ITS OFFICERS, EMPLOYEES AND AGENTS FROM ANY AND ALL CLAIMS, LOSSES, COSTS, INCLUDING COSTS OF DEFENSE, IF NECESSARY, ARISING FROM THE USE OF ANY OF THE INFORMATION.

The Agency will receive notification from the Property Tax Division of the total number of parcels and total dollar amount uploaded to the tax roll. The Agency must certify the total number of parcels and dollar amount are correct. For this certification, the Agency is required to submit a Certification of Assessment Levy form to the Auditor-Controller's Office, Property Tax Division. This form is included in the Attachments section of the packet.

Attached is detailed information and procedures for placing direct assessments to the property tax roll.

Your contact person from the Auditor-Controller's Office, Property Tax Division for the direct assessment process is:

Janet Davenport
Auditor-Controller's Office
(209) 525-6589
davenportj@stancounty.com

ADDING DIRECT ASSESSMENTS TO THE TAX ROLL

I. GENERAL

- A. An Agreement for the collection of direct assessments must be executed between the governing body of the Agency and the County Auditor-Controller's Office before any direct assessments may be placed on the County property tax roll. This Agreement has been revised, and each Agency will be required to submit the new agreement form with your submittal. **The Title and Signature of the person signing the Agreement form on behalf of the Agency should be part of Agency management.** Once this contract has been entered into, it is effective for any direct assessment of the Agency and remains in effect through **June 30, 2021**, or until rescinded by either of the parties concerned. A blank agreement is included in the Attachments section of this packet.

- B. Pursuant to Section 29304 of the Government Code, the County is allowed to charge fees for placing Direct Assessments on the Property Tax Roll. These fees are charges for the purpose of recovering costs attributable to the services provided and that said fees do not exceed costs of providing said service. These fees are as follows: \$75.00 per agency, \$25.00 per Tax Code, plus \$0.20 per assessment. The fee per assessment **will be added by the County and collected with the taxes.**

- C. The County's fees are based upon placing the direct assessments on the property tax roll, not for the collection of such taxes. The County will recover its total fees on the 2nd Current Secured Tax apportionment settlement.

- D. If your Agency applies credits from funding of a former redevelopment agency, this office is not concerned with the amount of the credit or the amount of the original charge. Provide only the final amount that you wish to be collected from the County property tax rolls.

- E. Once the County property tax roll is extended, it is turned over to the Tax Collector for collection. Thereafter, any requests for additions, corrections, or removals of direct assessments after extension of the property tax roll will require new tax bills, and will result in a \$40.00 fee per addition, correction or removal per fiscal year. When an Agency makes a request to add, correct or remove a direct assessment from the property tax roll, the Agency shall provide written notice for said request. Written notice shall include the tax years, parcel numbers, and dollar amount requested to be added, corrected or removed, and shall be signed by one of the Authorized Signatory(ies) as provided by the Agency. Additional written authority may be requested upon review. **If you require corrections to an assessment after the property tax roll is extended, a \$40.00 fee per assessment will be deducted from your next scheduled apportionment.** Therefore, it is not recommended that you collect directly from any property owner after the assessment has been applied to the property tax roll.

If an error has occurred on an assessment, contact our office as soon as possible. There are three possible resolutions to the error (#2 and #3 for reductions only):

- 1. Request for an amended tax bill signed by the authorized person(s).
(\$40.00 fee – agency pays to County)
- 2. Have the property owner pay his tax bill to the County and show proof of payment to the Agency; then the Agency reimburses taxpayer directly. (No County fees)

3. Agency provides the taxpayer with a check for the incorrect portion of the assessment payable to the County Tax Collector so that the property owner may include that check with his own payment to the tax collector. (No County fees)
- F. If your assessments are not recorded as liens on the property prior to the submission of your parcel listings to this office, and there is a change of ownership on the property prior to November 1st (the date the first installment taxes become payable), most applicable sections of the law require that this charge be removed from the Secured Tax Roll and placed on the Unsecured Roll to be billed against the previous owner. Because this results in two separate corrections, there are two \$40.00 fees for this action. It is recommended the Agency research the law pertaining to your direct assessments to determine if this circumstance would be applicable. The recording of a lien or the release of such lien once recorded is entirely your agency's responsibility.
- G. Throughout the year, many agencies adopt resolutions declaring that the costs of abatement of public nuisances are to be collected on the property tax rolls. Those resolutions to be recorded as liens should be sent to the Clerk Recorder's Office immediately. However, it is recommended that you retain the Auditor-Controller's copy for application to the property tax roll until the next July-September processing period, and only submit those that remain unpaid at that time along with all other items required for a complete submission.
- H. Agencies requesting Assessor's parcel information from the Auditor-Controller's Office must submit a **Request For Information (RFI)** form to the Property Tax Division by **June 15th**. The fee for roll information is \$30.00 and will be charged to your Agency, with other fees, on the 2nd Apportionment of the fiscal year. The RFI information file contains data for all parcels on the property tax roll that are within the district boundaries of the Tax Rate Areas associated with the Agency's Tax Code. This file is an Excel spreadsheet.
- I. Requests For Information (RFI) cannot be processed until after July 1st and Agencies will begin to receive their requested information after July 15th. **Important:** The Property Tax Division cannot provide any data to Agencies until the property tax roll has rolled over into the new tax year.
- J. Agencies can also request the **Auditor Parcel Split-Combined** report. This report outlines which parcels within a tax code have been placed Inactive by the Assessor's office during the fiscal year. Each parcel listed on this report will give an explanation as to why it was placed Inactive, and if new parcels were created thereafter. Any direct assessments placed on Inactive parcels will be rejected. Please be sure to note the new parcel numbers, and determine if they should be included in your submittal file.

II. SUBMITTING PARCEL LISTING

- A. The direct assessments submittal file is the file the Agency returns to the Property Tax Division after updating the parcel information file. This submittal file contains the direct assessments the Agency wishes to place on the annual property tax roll. It is the Agency's responsibility to determine which parcels will receive a direct assessment and what the amount of that direct assessment will be. Your electronic file of direct assessments to be placed on the property tax roll should be directed to the attention of the Auditor-Controller's Office Property Tax Division.

1. The electronic direct assessment file should contain the following information, in order:

- a) Fee Parcel Number (APN) – all 12 digits, no dashes
- b) Direct assessment amount
- c) Tax Code number – 5 digits

B. In the event that you are also recording these direct assessments as liens against the property, there must be a separate mailing to the County Clerk Recorder’s Office at 1021 "I" Street, Modesto, CA 95354. The County Clerk Recorder’s Office does not forward any documents to the Property Tax Division, nor does the Property Tax Division forward any documents related to this process to the Clerk Recorder’s Office.

C. A copy of the resolution or ordinance of your governing body is a required component of your submission. **Any direct assessments sent without a resolution will be returned, without exception.** The resolution must state the following: (see samples in Attachments section)

1. The direct assessment is in compliance with all laws pertaining to the levy of the particular assessment. (Cite specific code sections)
2. The direct assessment is levied without regard to property valuation.
3. The purpose of the direct assessment.
4. The direct assessment is either exempt from or in compliance with the provisions of Proposition 218.

You may adopt one resolution addressing these points and put language in the resolution that will cover this year and subsequent years. This will free you from going back to your governing board for a fresh resolution each year, as we have required in the past. However, we will still require a copy of the original resolution to be part of your submission.

D. A cover letter must include a total parcel count and a total dollar amount in your submittal. The format should be as follows: Tax Code - XXXXX, Total Parcels - XXXXX, Total Direct Assessments - \$X,XXX.XX. **Any submittal sent without this summary will not be processed until the information is received, without exception.** Please also indicate in your cover letter a telephone number and a person whom we can contact to resolve any problems that may occur.

E. A sample signature list of personnel authorized to request additions, corrections or removals of direct assessments during the fiscal year. (see sample in Attachments section)

F. Copies of the forms referred to in this direct assessment packet are included in the Attachments section of this packet for your convenience.

G. Direct assessments to be placed on property on the State Board of Equalization (Utility) roll should be submitted separately. These assessments are applied to the property tax rolls by an alternative manual procedure.

APPLYING DIRECT ASSESSMENTS TO THE TAX ROLL

III. REPORTING TO AGENCIES

A. Agencies will be notified when their submission has been uploaded to the property tax roll. The

notification will include the total parcel count, total dollar amount, and error notification, if applicable. **It is highly recommended the Agency reconcile the uploaded parcel count and totals the Property Tax Division provides to the records the Agency submitted for accuracy.** The only noted difference between the two records should be the \$.20 per parcel fee the Property Tax Division will add to the direct assessments.

- B. **Errors should be reviewed immediately!** The Agency must resolve the errors in order to continue, or choose to remove them from the submission. Corrections can be made to the property tax roll after extension for an additional fee of \$40.00 per assessment per tax year.
- C. Once the Agency has received confirmed that the totals are correct, the Certification of Assessment Levy form must be completed by the Agency and returned to our office by **August 19, 2016**.
- D. After the end of each apportionment period, a copy of the Journal Vouchers and a report of the paid direct assessments apportioned will be available. These will be available on the Auditor-Controller department website, under the Taxing Agencies Extranet Login section of the Property Taxes and Assessments Division page (www.stancounty.com/auditor/property-tax-division.shtml).

IV. SCHEDULE FOR 2016/2017

May 20	Direct Assessment Packet sent to Agencies
May 20 – June 30	Hands on Training by Appointment (as needed)
June 15	Last Day to submit the Request For Information (RFI) form
July 1	Direct Assessment Processing Begins
August 15	Last Day to submit Direct Assessments
August 19	Last Day for Certification of Assessment Levy form

- A. **Submit direct assessments any time after July 1, but before August 15th.** If you requested parcel information from the Auditor-Controller's Office by request of RFI form, you will not receive your data until after July 15th.
- B. The County property tax roll will be extended by September 1st. Notify the Property Tax Division immediately of any changes or problems. Written notification (e-mail is acceptable) is required for any changes or corrections to your submission. Changes or problems may be resolved through the 15th of August. If your notification cannot reach us by August 15th, a phone call, followed by written documentation, will suffice. **Please be sure to call us if there are any other problems or any questions about last minute items.**
- C. **If your agency is unable to submit your direct assessments by the time the Auditor's Office has completed direct assessment processing and is ready to extend the Secured Property Tax Roll, we will, as a courtesy upon your request, use your prior year submittal to ensure direct assessments are placed on the property tax roll.**

ATTACHMENTS

AGENCY CHECK–LIST

The check-list below is being provided as a courtesy to assist taxing agencies with the direct assessment process. Please refer any questions or concerns regarding this process to **Janet Davenport** (209) 525-6589 or **Todd Filgas** (209) 525-6597.

- Received Direct Assessment Packet from the Property Tax Division of the Auditor-Controller's Office
- Sent Request For Information (RFI) form to Property Tax Division **(due by June 15th, if applicable)**
- Received parcel information from Property Tax Division **(after July 15th)**
- Sent Submittal to Auditor-Controller's Office **(due by August 15th)**
 - Cover Letter (e-mail) with parcel count, total dollar amount, Agency contact information (name, phone number, e-mail, etc.)
 - Agreement **(new agreement form as of FY 2016/2017)**
 - Certified copy of Resolution
 - Authorized Signature list
 - Formatted direct assessments you intend to place on the property tax roll
- Received confirmation from Property Tax Division of successful upload of direct assessments on the property tax roll
 - Received Error Notification, if applicable
 - Resolved errors, resubmitted file to Property Tax Division
 - Received confirmation of successful upload of resubmitted file
- Reconciled Property Tax Division's confirmation to Agency records
- Sent Certification of Assessment Levy to Property Tax Division **(due by August 19th)**

**STANISLAUS COUNTY AUDITOR-CONTROLLER'S OFFICE
PROPERTY TAXES & ASSESSMENTS DIVISION**

DIRECT ASSESSMENTS – FISCAL YEAR 2016/2017

REQUEST FOR INFORMATION (RFI) FORM

Due Date: **JUNE 15, 2016**

Send completed request by:

Mail:

Stanislaus County Auditor-Controller's Office
Attn: **Janet Davenport**
P.O. Box 770
Modesto, CA 95353-0770

Fax:

(209) 525-7507
Attn: **Janet Davenport**
Auditor-Controller's Office

Email:

davenportj@stancounty.com

THIS REQUEST WILL NOT BE PROCESSED UNTIL **JULY 2016**.

Tax Code/s: _____

District Name	Business Telephone
Contact Name (Please Print)	Email Address
Mailing Address (Street, City, State, Zip)	

Parcel Types Requested

All Parcels (Taxable and Non-Taxable)

Includes zero value parcels

Taxable Parcels Only

Includes zero value parcels

Sort Sequence (Select One)

APN

Use Code

Assessee

I have reviewed this form and completed all necessary attachments. I understand that I am responsible for insuring that all necessary attachments are completed clearly and according to instructions. I also understand that the Auditor cannot be held liable for the accuracy of the data reported as a result of this request. I agree to pay any outstanding amount due for the report(s) specified on this form upon request from the Auditor's Office. I also agree not to reproduce the specified report(s) for purposes of resale.

District's Signature

Date

(Name of your Agency here in Bold Print)
FY 2016-2017
RESOLUTION NO. 16-

A RESOLUTION ORDERING THE LEVY AND COLLECTION OF DIRECT ASSESSMENTS WITHIN (name of your agency, assessment district, service area, etc...)

The (name of your agency) of (city location of your agency), California does resolve as follows:

WHEREAS, the (name of your agency) has by previous resolutions or other proceedings declared its intent to levy direct assessments for the purpose of (describe the purpose of your direct assessments or the program the direct assessments will finance) under the provisions of (state the law or code section which authorizes your direct assessments to be levied and placed upon the tax roll).

WHEREAS, the direct assessments against the real property are not levied with regard to property values but rather (state the basis for the direct assessments you are placing on the property tax roll).

WHEREAS, the (name of your agency) has determined and certifies that the direct assessments are either exempt from or in compliance with all the provisions of Proposition 218, which was passed by the voters in November 1996. The (name of your agency) has further determined the direct assessments are in compliance with all laws pertaining to the levy of such assessments.

NOW, THEREFORE, BE IT RESOLVED that the (name of your agency) so orders the levy and collection of such direct assessments within (name of your agency, assessment district, service area, etc.) for the 2016/17 Fiscal Year, and that a certified copy of this resolution and attached documentation shall be delivered to the Auditor-Controller of the County of Stanislaus for placement of such direct assessments on the 2016/17 County Property Tax Roll.

The foregoing resolution was introduced at a regular meeting of the (legislative body for your agency) held on the day of (date of the meeting), by (title and name of person making motion to adopt this resolution), who moved its adoption, which motion being duly seconded by (title and name of person seconding the motion), was upon roll call carried and the resolution adopted by the following votes:

AYES: (title of members:) (names of members voting for the motion)

NOES: (title of members:) (names of members voting against the motion)

ABSENT: (title of members:) (names of members absent or abstaining from the motion)

ATTEST: (signature of clerk/secretary of your agency)
(Name and title of signee)

The foregoing is a correct copy of the original on file in this office which has not been revoked and is now in full force and effect.

ATTEST:

(Signature of clerk/secretary of your agency)
(Name and title of signee)

(Name of your Agency here in Bold Print)
FY 2016-2017 and Subsequent Years
RESOLUTION NO. 16-

A RESOLUTION ORDERING THE LEVY AND COLLECTION OF CHARGES WITHIN (name of your agency, assessment district, service area, etc...)

The (name of your agency) of (city location of your agency), California does resolve as follows:

WHEREAS, the (name of your agency) has by previous resolutions or other proceedings declared its intent to levy direct assessments for the purpose of (describe the purpose of your direct assessments or the program the direct assessments will finance) under the provisions of (state the law or code section which authorizes your direct assessments to be levied and placed upon the tax roll).

WHEREAS, the direct assessments against the real property are not levied with regard to property values but rather (state the basis for the direct assessments you are placing on the property tax roll).

WHEREAS, the (name of your agency) has determined and certifies that the direct assessments are either exempt from or in compliance with all the provisions of Proposition 218, which was passed by the voters in November 1996. The (name of your agency) has further determined the direct assessments are in compliance with all laws pertaining to the levy of such assessments.

NOW, THEREFORE, BE IT RESOLVED that the (name of your agency) so orders the levy and collection of such direct assessments within (name of your agency, assessment district, service area, etc.) for the 2016/17 fiscal year, and in each subsequent fiscal year in which the direct assessments may validly be levied; that a certified copy of this resolution and attached documentation shall be delivered to the Auditor-Controller of the County of Stanislaus for placement of such direct assessments on the 2016/17 County Tax Roll, and in each subsequent fiscal year in which the direct assessments may validly be levied.

The foregoing resolution was introduced at a regular meeting of the (legislative body for your agency) held on the day of (date of the meeting), by (title and name of person making motion to adopt this resolution), who moved its adoption, which motion being duly seconded by (title and name of person seconding the motion), was upon roll call carried and the resolution adopted by the following votes:

AYES: (title of members:) (names of members voting for the motion)

NOES: (title of members:) (names of members voting against the motion)

ABSENT: (title of members:) (names of members absent or abstaining from the motion)

ATTEST: (signature of clerk/secretary of your agency)
(Name and title of signee)

The foregoing is a correct copy of the original on file in this office which has not been revoked and is now in full force and effect.

ATTEST:

(Signature of clerk/secretary of your agency)
(Name and title of signee)

(Name of your Agency here in Bold Print or Agency Letterhead)

MEMO TO: COUNTY OF STANISLAUS
PROPERTY TAX DIVISION
AUDITOR-CONTROLLER

FROM: _____

DATE: _____

SUBJECT: **SIGNATURE SAMPLE OF PERSONNEL AUTHORIZED TO REQUEST CORRECTIONS
OR REMOVAL OF TO DIRECT ASSESSMENTS ON THE PROPERTY TAX ROLL**

For Fiscal Year 2016/17 and thereafter, the following personnel are authorized to request corrections or removal of direct assessments on the property tax roll.

It is understood that the County of Stanislaus will not make a correction if requested by any other personnel.

NAME AND TITLE

SIGNATURE

APPROVED BY: _____
(AGENCY)

Consultant's Page

Here are three firms currently being utilized by direct assessment agencies in Stanislaus County that, based upon our interaction with them, we feel would be good resources for your Agency if you need an outside consulting firm to handle your direct assessments.



NBS is a private firm assisting local governmental agencies, such as cities, counties, school districts, water / sewer districts and other special districts, with specific public finance tasks and projects, as well as various types of studies and engineering projects. Their specialty is the formation and ongoing administration of all types

of special financing districts, such as:

- Assessment Districts
- Landscape & Lighting Districts
- Special Tax (Community Facilities) Districts
- Parcel Tax

Related services include ongoing disclosure and arbitrage rebate. **NBS** licenses their proprietary software, D-FAST®, for the administration of such districts. If you have any questions, please contact Sara Mares at (800) 676-7516 or e-mail her at smares@nbsgov.com.



Goodwin Consulting Group, Inc. (**GCG**) focuses on a commitment to projects in California and to further a reputation for exceptional customer service and high-quality work product. **GCG** principals have more than eighty years of combined experience in public finance, development economics, real estate market analysis and special tax administration.

GCG offers a full range of special tax administration services, including special tax levy calculation, continuing disclosure compliance services pursuant to SEC Rule 15c2-12 and California Government Code, tax delinquency monitoring and reporting, arbitrage rebate calculation, and bond prepayment calculations. **GCG** will also respond to property owners and other parties' questions regarding the special tax and other related issues. For more information, contact Victor Irzyk at (916) 561-0890 or visit www.goodwinconsultinggroup.net.



Willdan Financial Services specializes in providing revenue generation, enhancement, and administration services to public agencies. We are a service-oriented firm that delivers a high quality product to public agencies-and ultimately, to the public.

We serve as an extension of our clients' staff, augmenting existing personnel by providing specialized expertise.

Consultant's Page – continued

Our clients include more than 800 cities, counties, state agencies, port authorities, housing agencies, special districts, school districts and health care agencies in more than 35 states. We further support our clients by conducting year-round workshops and on-site training to assist them in keeping current with the latest developments in our areas of expertise. For more information on our services, please call Josephine Perez-Moses at (866) 807-6864.



DTA is a public finance and urban economics consulting firm specializing in infrastructure and public services finance. DTA's special tax and assessment administration services include:

- CFD/AD Formation
- CFD/AD Annual Administration
- Property Assessed Clean Energy (PACE) Program Administration
- Parcel Tax Enrollment
- Delinquency Management
- Continuing Disclosure Compliance
- Reimbursement Engineering

DTA is the State's leading special tax consultant for the formations of CFD's, and has been a leader in the enrollment and collection of special taxes and assessments for over 20 years. The DTA name is synonymous with quality and efficiency. For more information, please contact Andrea Roess, Managing Director, at (800) 969-4382.



Your agency feels pressure on multiple fronts today—budget challenges, escalating expenses, revenues, and new regulatory and reporting requirements. Uncertainty about finances only adds to the stress.

Where will the money come from for your growing list of important projects and services? The public finance experts at Harris put answers within reach. We'll guide you to finding the right funding alternatives for your current and future initiatives and provide ongoing administration. Working as an integral part of your team, we identify optimal financing mechanisms to make communities strong, provide the infrastructure needed to support future growth and deliver services your citizens demand. By working with stakeholders and educating property owners, we help to ensure emotion doesn't overshadow information on important issues.

Our customized services focus on five key areas:

- Financing feasibility studies
- Formation
- Administration
- Rate and fee studies
- Construction acquisition audits

For more information about Harris & Associates and our public finance services, please contact Dennis Anderson at (800) 827-4901, extension 2334 or dennis.anderson@weareharris.com. Visit our website at www.WeAreHarris.com.

CERTIFICATION OF ASSESSMENT LEVY

Due Date: **AUGUST 19, 2016**

DISTRICT _____

TAX CODE _____

AUDITOR Contact Info For Auditor's office use only	TAXPAYER Contact Info For Tax Bill purposes
Contact Name	Contact Name
Contact Phone #/Extension	Contact Phone #/Extension

Remove Agency's Direct Assessment in the event of a Government Acquisition?

YES

NO

I, the undersigned authorized individual, have reviewed the Direct Assessment List provided me by the Property Tax Division and certify that all direct assessments on this list are lawful and correct and are to be enrolled on the 2016/17 Secured Property Tax Roll. I also understand that the Total Direct Assessments my Agency is adding to the 2016/17 Secured Property Tax Roll **(including the \$0.20 per assessment fee)** is: _____ and have reconciled that fee with my Agency records for its correctness.

Authorized Signature

Date

AGREEMENT FOR DIRECT ASSESSMENT SERVICES

AGENCY Name: _____

Tax Code/s: _____

This Agreement for Direct Assessments (“Agreement”) is made and entered into this ____ day of _____, 20____, by and between the County of Stanislaus through its Auditor-Controller’s Office (“County”) and _____ (“Agency”) to provide the service of placement of Direct Assessments on the Property Tax Roll and to distribute those collected to Agency.

WHEREAS, Agency is a city or district located in the County of Stanislaus, and as such, desires to be the recipient of certain services involving Direct Assessments from County; and

WHEREAS, Agency and County wish to enter into an agreement whereby the services to be provided, the conditions under which the services are to be provided, and the compensation, if any, to County for services provided shall be stipulated and binding upon the parties who do so agree; and

WHEREAS, services to Agency may include providing roll information, collecting and distributing Direct Assessment amounts and maintenance of Agency funds in County Treasury; and

WHEREAS, the Government Code provides that County may charge the cost providing said services within certain limits;

NOW, THEREFORE, the parties hereto agree as follows:

I. DEFINITIONS FOR PURPOSES OF THIS AGREEMENT

The terms hereinafter set forth have the following definitions:

“Direct Assessment” or “Direct Assessments” means special tax, direct charge, special assessments to be levied in each fiscal year within the Agency tax rate area pursuant to the rate and method as defined by the district per California taxation codes.

“Tax Code” means the unique 5-digit number assigned by the County specifically to Agency.

II. DIRECT ASSESSMENT SERVICES AND FEES

A. Direct Assessment Services

County will provide services that include placing direct assessments on the

Property Tax Roll and distributing those collected to Agency at the same time and in the same manner as Stanislaus County property taxes are collected and distributed. Agency will adhere to the policies and procedures established by the County as outlined in the Direct Assessment Packet, which is distributed annually to each agency. Please refer to the Direct Assessment Packet for further explanation of services, fees, due dates, and reporting requirements.

B. Fees for Direct Assessment Services

County hereby certifies that the fees charged are for the purpose of recovering costs attributable to the services provided and that said fees do not exceed costs of providing said service. The Direct Assessment packet sets forth each fee charge for each service provided and further explains each fee listed.

County shall charge and collect fees for the following Direct Assessment services:

1. When the Agency requests the parcel information data file containing data for all parcels on the Property Tax Assessment roll within the Tax Rate Areas associated with the Agency.
2. For collection of all Direct Assessments for Agency, County shall charge and collect a fee per assessment and per parcel.
3. For accounting services related to the processing of Direct Assessments, County shall charge and collect a fee per Agency and per Tax Code on those funds in which Direct Assessments are placed in the current tax year.
4. When the Agency requests correction or removal of Direct Assessment after extension of the Property Tax roll, the County will charge and collect a fee per correction or removal per fiscal year.
5. For additional services provided to Agency that are not listed in the Direct Assessment packet.

III. COLLECTION OF FEES

Property tax revenues are reduced by any applicable fees charged. Direct Assessment fees are netted against gross property tax revenue collected once a year on an apportionment distribution, usually in late April. Thereafter, any additional fees that are owed are deducted on the final apportionment distribution of the fiscal year.

IV. ACCOUNTING SERVICES

County maintains a report of direct assessments levied for each fiscal year by Tax Code. These reports, and others, are available on the Stanislaus County Auditor-Controller department website, under the Property Tax Reports section of the Property Taxes and Assessments Division page (www.stancounty.com/auditor/property-tax-division.shtm).

A. Distribution of Direct Assessments

Direct Assessments so levied shall be collected at the same time and in the same manner as County property taxes are collected and then distributed.

1. When the County Treasurer acts as the depository for Agency funds, the taxes and Direct Assessments collected shall be paid into the County Treasury to the Agency's account.
2. When the County Treasurer does not act as the depository for Agency funds, the Direct Assessments collected shall be paid to Agency by County check or electronic funds transfer, net of fees under Section III above.

B. Removal of Direct Assessments

When an Agency desires to correct or remove a Direct Assessment from the Property Tax roll, Agency shall provide written notice for said correction or removal. Written notice shall include the tax years, parcel numbers, and dollar amount requested to be corrected or removed. This written notice shall be signed by one of the Agency's authorized signatories whose name(s) have been previously provided to the County. County may request Agency to provide additional written authority for said correction or removal.

C. Delinquent/Defaulted Direct Assessments

The County will collect and distribute Direct Assessments. Agency may be requested to remove and collect Direct Assessments that are delinquent or in default on parcels for which ad valorem taxes (property taxes) are not assessed and collected.

V. MODIFICATION OF COLLECTION FEES

County reserves the right to annually increase or decrease any fees in proportion to any changes in costs incurred by the County in providing the services described herein, provided that written notice of any increase or decrease in fees is given to Agency on or before May 1 of any year during the term of this Agreement. Parties hereby agree to be bound by the fees calculated and set forth in the annual Direct Assessment packet, and incorporated herein in this Agreement.

VI. AUTHORITY FOR LEVY & COMPLIANCE WITH LAW

The authority of such levy (i.e. resolution, ordinance or election), shall accompany requests for the levy of Direct Assessments. Agency warrants that the taxes, fees, or assessments imposed by Agency and collected pursuant to this Agreement comply with all requirements of state law, including but not limited to Articles XIIC and XIID of the California Constitution (Proposition 218).

Before the Property Tax Roll is extended, the County will require the Agency to submit a completed Certification of Assessment Levy form, which confirms the accuracy of the Direct Assessments to be enrolled.

Agency agrees that its officers, agents, consultants and employees will cooperate with County by answering taxpayer or other individual's inquiries made to Agency concerning Agency's Direct Assessments. Agency agrees that its officers, agents, consultants and employees will not refer taxpayers, or other individuals, who make inquiries, to County officers or employees for responses to questions about Agency's Direct Assessments.

VII. DEFENSE AND INDEMNIFICATION

To the fullest extent permitted by law, Agency and its officers, agents, employees, representatives or consultants shall defend, indemnify and hold harmless County and its officers, agents, employees and volunteers from and against all claims, damages, losses, judgments, liabilities, expenses and other costs, including litigation costs and attorneys' fees, arising out of, resulting from, or in connection with the performance of this Agreement by County or County's officers, agents, employees, and/or representatives. Agency's obligation under this paragraph extends to any claim, damage, loss, liability, expense or other cost which is caused in whole or in part, directly or indirectly, by any act or omission of the Agency and its officers, agents, employees, representatives, or anyone directly or indirectly employed by any of them or anyone for whose acts or omissions any of them may be liable.

VIII. SEVERABILITY

If any portion of this Agreement, or application thereof, to any person or circumstance shall be declared invalid by a court of competent jurisdiction, or if any portion is found in contravention of any federal laws, state or county statutes, ordinances or regulations, the remaining provisions of this Agreement, or the application thereof, shall not be invalidated thereby and shall remain in full force and effect to the extent that the provisions of this Agreement are severable.

IX. NO CHANGE IN LIABILITY

It is the purpose and intent of the parties not to change their existing legal responsibilities and relationships by virtue of this Agreement. The purposes of this Agreement are to establish the fee schedule set forth in the annual Direct Assessment Packet, together with the description and scheduling of the tasks to be accomplished by each party, which are in accordance with existing provisions of law.

X. AMENDMENT

This Agreement may be modified, amended, changed, added to or subtracted from by the mutual consent of the parties hereto if such amendment or change is in written form and executed with the same formalities as this Agreement and attached to the original Agreement to maintain continuity.

XI. ADVICE OF ATTORNEY

Each party warrants and represents that in executing this Agreement, it has received independent legal advice from its attorneys or the opportunity to seek such advice.

XII. CONSTRUCTION

Headings or captions to the provisions of this Agreement are solely for the convenience of the parties, are not part of this Agreement, and shall not be used to interpret or determine the validity of this Agreement. Any ambiguity in this Agreement shall not be construed against the drafter, but rather the terms and provisions hereof shall be given a reasonable interpretation as if both parties had in fact drafted this Agreement.

XIII. GOVERNING LAWS AND VENUE

This Agreement shall be deemed to be made under, and shall be governed by and construed in accordance with, the laws of the State of California. Any action brought to enforce the terms or provisions of this Agreement shall have venue in the County of Stanislaus, State of California.

XIV. TERM OF AGREEMENT

This Agreement constitutes the entire agreement between County and Agency pertaining to the collection of Direct Assessments and accounting services by County. All prior agreements, whether oral or written, between County and Agency pertaining to the services for collection and distribution of Direct Assessments are hereby terminated effective immediately upon full execution of this Agreement.

The term of this Agreement shall be from the date set forth in the first paragraph of this Agreement and continue through June 30, 2021, unless otherwise terminated. In the last six months of the final year of this Agreement the parties may enter into a new agreement for future services.

Either party may terminate this Agreement for convenience and without cause upon providing thirty (30) day written notice to the other party on or before March 1 of any year during the term of this Agreement.

County of Stanislaus, Department of Auditor-Controller

By: _____
Lauren Klein, CPA, Auditor-Controller

Date: _____

Agency Name

By: _____

Printed Name: _____

Title: _____
(Agency Management)

Date: _____

APPROVED AS TO FORM:

John P. Doering, County Counsel

By _____
, Deputy County Counsel