

May 31, 2023

MEMO TO: All Agencies Placing Direct Assessments on the 2023-2024 Property Tax Roll

FROM: Nathan Amarante,  
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 2023-2024. 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, 2023**, 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 2023-2024 Secured Property Tax Roll.

After reviewing the enclosed packet, if you have additional questions, please contact the Property Tax Division at (209) 525-6510 or Jose Lopez Jr. at (209) 525-6589.

# STANISLAUS COUNTY AUDITOR-CONTROLLER

## PROPERTY TAX DIVISION

### DIRECT ASSESSMENTS

#### IMPORTANT INFORMATION FOR FISCAL YEAR 2023-2024

Welcome to a new year of processing direct assessments! 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 ([directassessments@stancounty.com](mailto:directassessments@stancounty.com)). If this creates a problem, please contact us at (209) 525-6510.

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

**REMINDER** – A new Agreement needs to be signed and submitted prior to you submitting your Direct Assessment Submittal Packet (*only if requesting a new tax code*). Otherwise, the new 5-year agreement executed at the beginning of FY 21/22 remains valid.

**REMINDER** – we have updated and standardized some of our forms to streamline the process and make things easier for all parties involved. The forms are attached to the email containing this packet and examples of the new forms are available on pages 14-21.

**REMINDER** – the following 6 items must be included in your submittal packet **before** we can upload your district's charges to the tax roll:

1. Cover Letter
2. Agreement ()
3. Resolution ()
4. Authorized Signature Form ()
5. Formatted Submittal File
6. Excel questionnaire/info request (NEW)

SEE OVERVIEW SECTION (Page 3) FOR MORE DETAILS.

**REMINDER** – please note all communications regarding Direct Assessments should go through: [directassessments@stancounty.com](mailto:directassessments@stancounty.com)

**REMINDER** – the **Certification of Assessment Levy** form needs to be filled out 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. (See Page 20)

**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 be sure all submitted charges are equally divisible by 2.

We have updated the **Agency Checklist** on Page 13 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**.

# DIRECT ASSESSMENT PROCESSING FOR THE FISCAL YEAR 2023-2024

## OVERVIEW

The Auditor-Controller's Office requires the submittal of specific information to the Property Tax Division **prior to August 15, 2023**. 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 cannot 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 (**not including the \$.20 county fee**) being submitted and the name and telephone number of an individual we may contact to resolve any problems that may occur. **See fillable form for this information on pages 15-16.**
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. **Effective for Fiscal Year 2021-2022, the Agreement form has been revised.** 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, 2026, unless otherwise terminated. **Each new Agency will be required to submit the new Agreement form before completing the direct assessment process. For 2023-2024, a new Agreement will need to be filled out only if an Agency wishes to add a new tax code.**
3. A certified copy of a Resolution ordering the levy and collection of charges for the 2023-2024 fiscal year. *Agencies need not send a resolution if a past resolution provided has not been amended/changed/superseded (that is, it remains valid). Therefore, only new/revised resolutions (ones approved on an annual basis) and/or those pertaining to new tax code(s) requested will need to be conveyed to our division via email attachment.*
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. **See fillable form for this on page 19.** *Like #3, an Agency need not submit if there have been no changes from the prior year.*
5. Properly formatted direct assessments you intend to place on the property tax roll.
6. **NEW: completed excel file entitled "Info request (Agency to complete)" for our division to use as an aid upon taxpayers' inquiries & to provide to taxpayers. Moreover, the information provided will be compiled and a PDF report will be published on our website as a resource.**

In preparation of your submittal, we can provide you with a file with a list of the parcels within the Tax Rate Areas (TRA's) in 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.

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 primary contacts person from the Auditor-Controller's Office, Property Tax Division for the direct assessment process are:

**Jose Lopez Jr.**  
**Auditor-Controller's Office**  
**(209) 525-6589**

**Nathan Amarante**  
**Auditor-Controller's Office**  
**(209) 525-6546**

[directassessments@stancounty.com](mailto:directassessments@stancounty.com)

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.**

**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.**

## 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. **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 the **current direct assessments** of the Agency and remains in effect through **June 30, 2026**, or until rescinded by either of the parties concerned. **If the Agency would like to add a new tax code, a new agreement will need to be filled out for that tax code.** 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 via the 2nd mass apportionment cycle.
- 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, **the original amount submitted to the roll**, and the corrected dollar amount and shall be signed by one of the Authorized Signors as provided by the Agency. **See Request for Direct Assessment Roll Correction Form on page 21.** 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 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 the 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 (fillable form sample on page 14) to the Property Tax Division by **June 28<sup>th</sup>**. The fee for roll information is \$30.00 and will be charged to your Agency, with other fees, on the 2<sup>nd</sup> 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, **therefore the Agency is responsible for going through the information and ensuring that only parcels in their jurisdiction are being charged.** This file is an Excel spreadsheet.
- I. **Important:** The Property Tax Division cannot provide any data to Agencies until the property tax roll has rolled over into the new tax year which happens by July 15<sup>th</sup>. Requests For Information (RFIs) will be processed as soon as possible after roll over and will be sent to Agencies **between July 15<sup>th</sup> and July 31st.**
- 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 should **ONLY** contain the following information, in order:

- a) Fee Parcel Number (APN) – all 12 digits, no dashes
- b) Direct assessment amount **(MUST BE EQUALLY DIVISIBLE BY 2)**
- c) Tax Code number – 5 digits

**NOTE:**

- **The submittal file should not contain any parcels that will not be receiving a charge, do not submit parcels with charge amounts of \$0.00, remove the information for the submittal entirely.**
  - **Do not send your RFI file back as the upload file as it contains additional information that is not needed for your upload and reformatting your submittal files takes additional time. Please delete any extra information that is not listed above (Fee Parcel Number, Direct Assessment Amount, and Tax Code Number) from your file.**
- B. If 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 without a resolution on file 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.***
- D. The Cover Letter Form must include a total parcel count and a total dollar amount in your submittal. **This amount should not include the \$.20 county fee as we will add that to the submittal amounts.** The format should be as follows: Tax Code - XXXXX, Total Parcels - XXXXX, Total Direct Assessments - \$X,XXX.XX. **Please use the form available to you. Any submittal sent without this summary will not be processed until the information is received, without exception.** Please also indicate in your cover letter an email, telephone number and a person whom we can contact to resolve any problems that may occur.
- E. An Authorized Signature Form with a signature list of personnel authorized to request additions, corrections or removals of direct assessments during the fiscal year.

- F. Copies of the forms referred to in this direct assessment packet are included in the Attachments section of this packet for your convenience, **pages 14-27.**
- 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 any 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 confirmation that the totals are correct, the Certification of Assessment Levy form must be completed by the Agency and returned to our office **upon request.**
- 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.shtm](http://www.stancounty.com/auditor/property-tax-division.shtm)).

### **IV. SCHEDULE FOR 2023-2024**

<b>June 1</b>	Direct Assessment Packet sent to Agencies
<b>June 15 – June 28</b>	Training by Appointment (as needed)
<b>June 28</b>	Last Day to submit the Request For Information (RFI) form
<b>July 15</b>	Direct Assessment Processing Begins
<b>August 15</b>	Last Day to submit Direct Assessments
<b>Upon Request</b>	Last Day for Certification of Assessment Levy form

- A. **Submit direct assessments any time after July 15<sup>th</sup>, but no later than August 15<sup>th</sup>.** If you requested parcel information from the Auditor-Controller’s Office by request of RFI form, you will receive your data between July 15<sup>th</sup> and July 31<sup>st</sup>.
- B. The County property tax roll is anticipated to 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 15<sup>th</sup> of August. If your notification cannot reach us by August 15<sup>th</sup>, 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 and only upon your request**, use your prior year submittal to ensure direct assessments are placed on the property tax roll.**

## Consultant's Page

Here are five 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 Amanda Welker at (800) 676-7516 or e-mail her at [awelker@nbsgov.com](mailto:awelker@nbsgov.com).

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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 (916) 561-0890 or visit [www.goodwinconsultinggroup.net](http://www.goodwinconsultinggroup.net).

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**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 (866) 807-6864.

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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.

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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 Rick Clark at (949) 655-3900, extension 2378 or [rick.clark@weareharris.com](mailto:rick.clark@weareharris.com). Visit our website at [www.WeAreHarris.com](http://www.WeAreHarris.com).

# **ATTACHMENTS**

# AGENCY CHECKLIST

The checklist 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 **Jose Lopez** (209) 525-6589.

- 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 (**FILLABLE FORM SEE PAGE 14**) **(due by June 28<sup>th</sup>, if applicable)**
- New 5-year Agreement Signed & Submitted due by June 30<sup>th</sup> **(if not on file)**
- Received parcel information from Property Tax Division (**between July 15<sup>th</sup> – July 31<sup>st</sup>**)
- Sent Submittal to Auditor-Controller's Office **(due by August 15<sup>th</sup>)**
  - ALL OF THE BELOW ITEMS MUST BE SUBMITTED BEFORE YOUR SUBMISSION CAN BE UPLOADED.**
  - Cover Letter (**FILLABLE FORM. SEE PAGE 15-16**) with parcel count, total dollar amount, Agency contact information (name, phone number, e-mail, etc.)
  - Agreement for new Agencies **(new agreement form as of FY 2021-22 page 22-27)**
  - Certified copy of Resolution (**SAMPLE RESOLUTIONS PAGE 17-18**)
  - Authorized Signature list (**FILLABLE FORM; SEE PAGE 19**)
  - Formatted direct assessments you intend to place on the property tax roll
  - NEW for 23/24: completed excel form entitled "Info request (Agency to complete"** (a county-wide compilation will be placed on the county's website prior the bills being mailed)
- 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 (**FILLABLE FORM; SEE PAGE 20**) **(due upon request)**



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

DIRECT ASSESSMENTS – FISCAL YEAR 2023-2024  
REQUEST FOR INFORMATION (RFI) FORM

Due Date: **JUNE 28, 2023**

Send completed request by:

**Mail:**

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

**Fax:**

(209) 525-7507  
Attn: **Property Tax Division**  
Auditor-Controller's Office

**Email:**

[directassessments@stancounty.com](mailto:directassessments@stancounty.com)

THIS REQUEST WILL BE PROCESSED BETWEEN **JULY 15 – JULY 31**.

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 ensuring 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



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

**DIRECT ASSESSMENTS – FISCAL YEAR 2023-2024**

**SUBMITTAL PACKET COVER LETTER**

<b>AGENCY INFORMATION:</b>	
<b>Agency Contact:</b>	
<b>Contact Phone Number:</b>	
<b>Contact Email:</b>	

<b>SUBMITTAL INFORMATION:</b>				
If your agency has more than 4 tax codes, please use chart on pg. 2.				
	Tax Code:	District Name:	Total Parcel Count:	Total Charge Amount:
1.				
2.				
3.				
4.				

Please ensure your submittal packet includes **ALL** the following information. All information needs to be submitted before we can upload any data. Submittal packets that do not include all required information will not be able to be processed until all information is received.

- Cover Letter
- Submittal file
- Copy of Agreement (if not on file)
- Copy of Resolution (if changes from prior year)
- Authorized Signature Form (if changes from prior year)

**SUBMITTAL INFORMATION:**

	<b>Tax Code:</b>	<b>District Name:</b>	<b>Total Parcel Count:</b>	<b>Total Charge Amount:</b>
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27.				



(Name of your Agency here in Bold Print)

FY 2023-2024

**RESOLUTION NO.**                     

**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 2023-24 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 2023-24 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 2023-2024 and Subsequent Years

**RESOLUTION NO. \_\_\_\_\_**

**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 **2023-24** 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 **2023-24** 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)



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

**DIRECT ASSESSMENTS – FISCAL YEAR 2023-2024**

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

<b>DISTRICT NAME:</b>	
<b>TAX CODE(S):</b>	

For Fiscal Year 2023-24 and thereafter, the following personnel are authorized to request corrections or removal of direct assessments on the property tax roll. *2 signers recommended; need not submit if no changes from prior year/cycle.*

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

<b>NAME AND TITLE:</b>	<b>SIGNATURE:</b>

APPROVED BY: \_\_\_\_\_  
(MANAGER)



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

DIRECT ASSESSMENTS – FISCAL YEAR 2023-2024

CERTIFICATION OF ASSESSMENT LEVY

Due Date: **UPON REQUEST**

DISTRICT \_\_\_\_\_

TAX CODE \_\_\_\_\_

Agency Contact Info for Auditor (Who the Auditor's Office can contact with questions)	Agency Contact Info for Taxpayer Information for Tax Bill purposes
Contact Name	Contact Name
Contact Phone #/Extension	Contact Phone #/Extension
Contact Email	Contact Email

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 2023-24 Secured Property Tax Roll. I also understand that the Total Direct Assessments my Agency is adding to the 2023-24 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



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

**DIRECT ASSESSMENTS – FISCAL YEAR 2023-2024**

**REQUEST FOR ROLL CORRECTIONS**

DISTRICT: \_\_\_\_\_ TAX CODE: \_\_\_\_\_

- Please note that the amounts for “Original Amount” and “Corrected Amount” should include the County fee of \$.20 per parcel.
- Please ensure all corrected amounts are equally divisible by 2.
- If you have more corrections than there is room for on this page, please submit them with the same formatting as below.

	Assessment Number	Fiscal Year	Tax Code	Original Amount (Includes county \$0.20 per parcel fee)	Corrected Amount (Includes county \$0.20 per parcel fee)	Roll Change Number (Auditor's Office Use Only)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						

\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Date

AUDITOR'S OFFICE USE ONLY			
INFO	#	DATE	INITIALS
R/Cs Processed			
Charges Updated			

**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 Direct Assessment Services 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 of providing said services,

NOW, THEREFORE, the parties hereto agree as follows:

**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.

**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.

#### **COLLECTION OF FEES**

1. Property tax revenues will be offset by any applicable fees charged.
2. Direct Assessment fees will be posted once a year on or before May 1st. Thereafter, any additional fees that are owed will be accounted prior to fiscal year end.
3. The County maintains the right to offset and adjust future payments to the Agency in the event of over or under payments associated with technical adjustments.

#### **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-](http://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.

### **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.

### **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. 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 XIIIC 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.

## **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.

## **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.

## **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.

## **AMENDMENT**

This Agreement is subject to changes in the tax code and may otherwise 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.

## **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.

## **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.

## **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.

## **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, 2026 (5 years), 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: \_\_\_\_\_  
Kashmir Gill, CPA, Auditor-Controller

Date: \_\_\_\_\_

\_\_\_\_\_  
Agency Name

By: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_  
(Agency Management)

Date: \_\_\_\_\_

APPROVED AS TO FORM:

Thomas E. Boze, County Counsel

By \_\_\_\_\_  
, Deputy County Counsel