

# Office of the Auditor-Controller Contra Costa County

**Robert R. Campbell**  
Auditor-Controller

625 Court Street  
Martinez, California 94553-1282  
Phone (925) 608-9300  
Fax (925) 608-9395



**Harjit S. Nahal**  
Assistant Auditor-Controller

**Joanne M. Bohren**  
Assistant Auditor-Controller

May 8, 2024

TO: All Taxing Agencies

RE: Fees and Procedures for Placing Assessments on the 2024-2025 Tax Roll

**Fees**

County fees established pursuant to Board of Supervisors Resolution No. 92/112, will remain unchanged for fiscal year 2024-2025, and are as follows:

Per levy code	\$250.00
Per line item	\$ 0.76
Correction per parcel	\$ 12.00

**Data Submission Requirements**

Please submit information via E-mail attachment in the same format as in previous years. **Microsoft Excel** spreadsheets are preferred.

Below is the required format to submit data. The file format is the same for both spreadsheet and data base applications. "A" in the first column is required.

<u>First Column</u>	<u>Parcel Number</u>	<u>Levy Code</u>	<u>Fund</u>	<u>Revenue</u>	<u>Levy Amount</u>
A	555666888	XX	1111	9999	998,765.54
Put an "A" in this field – 1 character required.	9 characters required. No hyphens. Can have Check Digit, if desired.	2 characters required.	First 4 characters required.	4 characters required.	Format cells to include comma and decimal point. Do not type a comma in the number. Must be evenly divisible by 2.

**Key Dates**

Important dates to remember during the levy roll building process:

Description	Deadlines
New Levy Fund/Code Set Up	May 31, 2024
Special Assessments/Direct Charge Submission	July 11, 2024 thru August 10, 2024

## **Forms and Required Documents**

**Form A** must accompany each levy code for submission. If an outside agency will be submitting data, list the outside agency's name and a contact person in the "INFORMATION SUPPLIED BY" section of the form. If no outside agency is used, write "SAME" in this section. Sections are also included for PUBLIC CONTACT NAME and PHONE NUMBER. Indicate a contact that public inquiries and questions concerning the district's levy should be addressed.

Please indicate authorization of enrolling assessments on the County property tax roll using the Proposition 218 compliance check box on Form A. Each district must be in compliance with Proposition 218 and have an assessment agreement on file with the Office of the Auditor-Controller.

**Form B** is used to submit original data if there are 10 or fewer parcels to be levied.

**Form C** is used to make corrections to the data previously submitted for enrollment on the property tax roll.

### **Corrections through August 16, 2024:**

1. An Amended Form A should be included with any corrections, indicating the new count and amount being placed on the tax roll.
2. If adding more parcels, send in the same form and format as the original submission, or, if less than 10 parcels, use Form B.
3. Form B should also be used to correct parcels that were previously rejected due to being invalid or retired.
4. If changing amounts already submitted, use Form C, indicating amount already submitted and the new desired amount.

### **Corrections submitted after August 16, 2024:**

Submit a Form C. Each correction must include the full 10-digit parcel number to be processed. There is a \$12.00 correction fee per parcel.

It is important to remember:

1. All forms require the signature of an authorized District Representative.
2. Amounts submitted for placement on the tax roll must be evenly divisible by 2, regardless of the submission medium.
3. Any district that establishes rates yearly by resolution must submit a signed copy of the resolution.
4. Lighting and landscape districts need to submit a copy of the current year's Engineer's Report and signed resolution setting the current year's rates.
5. Any district requesting an abatement or a charge for delinquent services be put on the tax roll needs to submit (a) a signed copy of both the resolution establishing the right to put the item on the tax roll, and (b) the recorded lien against the property.
6. The District's levy name must include the full levy description.  
Example: Don't use "City of Delight;" use "City of Delight Street Lighting."

**Other Considerations**

Governmental properties may not be sold at tax sales. A district may still put a levy on governmental properties, but if property taxes have not been paid by the end of the fiscal year, the levy may be removed from the Secured roll and placed on the Unsecured roll. Levies on the Unsecured roll are only paid to the taxing agency if the tax bill is paid.

Per Government Code 12463.2, the State implemented a parcel tax reporting requirement which may require a district to report parcel tax information to the State Controller's office. The following link from the State Controller's website provides information for determining if a district is subject to the reporting requirement, [http://sco.ca.gov/ard\\_locinstr\\_ParcelTaxRequirements\\_forms.html](http://sco.ca.gov/ard_locinstr_ParcelTaxRequirements_forms.html). If reporting is required, it is the levying entity's responsibility to report parcel tax information to the State Controller's office. Contact the State Controller's office at [LGRsupport@sco.ca.gov](mailto:LGRsupport@sco.ca.gov) or (916) 322-9672 for questions regarding a district's reporting requirements.

Questions related to setting up new levies or levying your direct charges with the Office of the Auditor-Controller can be directed to Dorothy Lim at (925) 608-9319 or email at [Dorothy.Lim@ac.cccounty.us](mailto:Dorothy.Lim@ac.cccounty.us). As always, your efforts and cooperation are appreciated.

Sincerely,



Robert R. Campbell  
Auditor-Controller

by: Chris Wong  
Auditor-Controller Division Manager

Enclosures