

**COUNTY OF VENTURA
DIRECT ASSESSMENTS NOTICE OF FEES AND EXEMPTIONS**

1. **LOW-VALUE PROPERTY TAX EXEMPTION**

In accordance with Revenue and Taxation Code §155.20, on November 22, 2011, the Ventura County Board of Supervisors adopted a resolution to exempt from property taxation all low-value property where the total ad valorem taxes, direct assessments, and applicable subventions total less than the cost for assessing and collecting the taxes. The following types of property are classified as low-value, and, therefore, are exempt from property taxation and should not be included in your district's return file:

- A. Real Property with a base year value, as adjusted by an annual inflation factor pursuant to Revenue Taxation Code §110.1 (f), of **\$5,000, or less.**
- B. Personal property with a full value of **\$10,000, or less.**
- C. Possessory interests that are of temporary and transitory use in publicly owned fairgrounds, convention centers, or cultural facilities with an adjusted base year value or full value of **\$50,000, or less.**

2. **MOBILE HOME PARCELS**

Effective Fiscal Year 2002-03, and each fiscal year thereafter, direct assessments will no longer be levied against mobile home parcel numbers ranging from 901-907 in accordance with Revenue and Taxation Code section 5800, et seq. These parcels are now classified as personal property, and, therefore, should not be included in your district's return file.

3. **DIRECT ASSESSMENT FEES**

In accordance with Government Code §50077(b), on June 2, 2009, the Ventura County Board of Supervisors adopted a resolution establishing fees for placing direct assessments on the secured property tax bills and for processing corrections to the direct assessments levy. For the **2024-25** fiscal year, the Tax Collector's line fee for placing direct assessments on the secured property tax bills is **\$0.21** per line. The Auditor-Controller's correction/deletion fee is **\$27** per parcel. Fees are subject to adjustment by the County via resolution of the Board of Supervisors at its annual Countywide Rates and Fees public hearing. Also, a collection fee that shall not exceed one-fourth of one percent of amounts collected will be deducted from each apportionment.

- A. Correction forms requesting corrections/deletions must be received by the Auditor-Controller's Office no later than the third Friday of February.
- B. The line fee and the correction/deletion fee will be deducted each year from the district's April Secured Apportionment and will be shown separately on the corresponding Secured Apportionment reports.
- C. Questions concerning the Tax Collector's line fee should be directed to the Treasurer-Tax Collector Administrative Officer Casey Beighley at (805) 654-3722. Questions concerning the Auditor-Controller's correction/deletion fee should be directed to Accountant I, Amber Ryan, at (805) 654-3115.
- D. Collection fees and charges herein provided are subject to adjustment by the County via resolution of the Board of Supervisors at its annual Countywide Rates and Fees public hearing. The Ventura County Auditor-Controller reserves the right to increase or decrease any charges herein provided, in proportion to any changes in costs incurred by the Auditor-Controller in providing the services described herein.