JEFFERY S. BURGH
AUDITOR-CONTROLLER

COUNTY OF VENTURA
800 SOUTH VICTORIA AVE.
VENTURA, CA 93009-1540

ASSISTANT
AUDITOR-CONTROLLER
JOANNE McDONALD

CHIEF DEPUTIES
BARBARA BEATTY
AMY HERRON
JILL WARD
MICHELLE YAMAGUCHI

April 17, 2020

To All Agencies Placing Direct Assessments on the Ventura County Secured Property Tax Roll

RE: FISCAL YEAR 2020-21 DIRECT ASSESSMENTS

If your Agency (District) is planning to place direct assessments on the Ventura County Secured property tax roll, attached are forms and data requirements needed from your agency:

1. Attachment A: Agency Information Sheet
2. Attachment B: Agreement for Billing of Direct Assessments
3. Attachment C: Data Requirements (Direct Assessment Format Instructions)
4. Attachment D: Direct Assessment Notices
5. Attachment E: District Non-Assessment Notice
6. Attachment F: Direct Assessment Levy Correction Form

All legal documents, forms and data must be received by our office on or before **July 6, 2020**. Once the entire packet is received, we will begin processing your data. This letter and related attachments are also available on our website under the Direct Assessment section of Property Tax reports at the following link:

URL: https://www.ventura.org/auditor-controllers-office/submission-procedures/

1. Attachment A: Agency Information Sheet

The Annual Agency Information sheet should be completed for **each** District-Zone number and must be submitted annually on Agency letterhead. Additional copies of this template may be printed from the Auditor-Controller's website at the URL above. Fill in the Ventura County-assigned District and Zone numbers and **22 character** billing description at the top of the form. The form must be signed by an individual who is authorized to direct the Auditor-Controller to place the assessments on the tax roll and has verified the documents and data provided.

To further assist you in filling out the Agency Information Sheet, we also allow you to submit several districts on one form as an attachment. Only the district number, 22 character district name, total levy and total parcel count should be on the attachment. All the districts must be governed by the same resolution(s), state codes, contact information and authorized signor that will be shown on the covering Agency Information Sheet.

Under State law, Districts have the option to place many types of non-ad valorem direct assessment levies on the County tax roll. Each year's tax roll is unique and separate from previous and subsequent years. Therefore, the Auditor-Controller must obtain assurance that the District is empowered to execute the direct assessments and they are authorized to appear on the tax roll. Typically, the authorization for a District to make use of the tax roll is explicitly provided for in the State Code. Indicate in the space provided, the enabling legislation (i.e. GOV§, SHC§, H&S§, etc.) authorizing the District to levy an assessment and the State Code authorizing the assessment to appear on the County tax roll.

The Auditor-Controller requires that each Agency annually submit their resolution(s)/ordinance(s) if changes have taken place. If no changes have taken place, and we have copies of the governing resolution(s)/ordinance(s) on file from previous years, you will not need to submit new copies of these resolutions. Any resolution confirming an assessment shall be adopted no later than **July 1** of the fiscal year during which the assessments are to be collected on the County tax roll. We must receive an **attested copy**

Phone: (805) 654-3151 Fax: (805) 654-5081 auditor.countyofventura.org Jeff.Burgh@ventura.org.

(true, genuine, or authentic copy of the original document typically signed by the Board's secretary or clerk) of the new resolution(s). Certified Resolution(s) and Ordinance(s) and certified election results may be submitted via email starting **May 1, 2020**. Indicate **the resolution/ordinance number** and expiration date of the resolution in the space provided on the form. Also on the form, include information concerning election results, contractual agreements, or an Engineer's report, if applicable. Currently, we are not requesting copies of PACE contractual agreements. We reserve the right to request copies of these documents in the future.

The total expected levy amount and parcel count must be entered on this form. These are used to ensure the data is properly transmitted and processed. If these figures are not provided with the data, your data will not be processed until you have provided the information. If all the information for the Agency Information Sheet is ready with all the other required documents, but you will not have the exact levy and parcel count until the data is submitted, you may place an estimate in these locations on the form, note the amounts are estimates, and submit the forms before submitting the data. When the data is submitted, you will then need to supply the exact levy amount and parcel count.

When a parcel is acquired by a non-taxable entity, we need to know certain information in order to properly adjust the taxes for the year. Please circle on the form to answer Y or N for each of these: whether this is a Mello Roos District, a district established by a 2/3 vote or if the levy is subject to Prop 218.

To ensure taxpayers are directed to the correct phone number, please verify that the phone number to be listed on the tax bill is correct. Also, provide the correct name for the party that will be able to assist the taxpayers. This information is also provided to the Tax Collector's Office to show the agency has authorized the levy to be placed on the tax statements and the proper contact the Agency has provided for taxpayers.

If you are using a Consulting Firm for your data submission and or taxpayer contact, provide the information for the firm.

In order to contact the best person if there are any questions on the data that is submitted, provide their contact information.

The form must be signed by an individual who is authorized to direct the Auditor-Controller to place the assessments on the tax roll and has verified the documents and data provided.

2. Attachment B: Agreement for Billing of Direct Assessments

This annual document is **not** required for County Supervised Districts (e.g. Ventura County Public Works Agency, Ventura County Fire Protection District, etc...). Copies of this updated agreement may be printed from the Auditor-Controller's website at the URL above.

The Agency Agreement for billing of direct assessments is required for non-County supervised Districts and may cover **multiple** Districts and Zones. The Auditor-Controller requires that each Agency annually submit an Agreement for Billing of Direct Assessments, even if no changes have taken place. Insert the Agency name in the first paragraph space provided, and on the last page insert the signor's name and title. Print the billing agreement on Agency letterhead. The agreement must be signed and dated by an individual who is authorized to bind the Agency to the terms of the agreement, and a physical copy with "wet signature" must be submitted. The Agreement may be submitted **starting May 1, 2020** and must be received on or by **July 6, 2020.**

For **PACE** Agreements only, please complete the Voluntary Contractual Assessments Agreement. This form is available on our website. Insert the Agency name in the first paragraph space provided and print the billing agreement on Agency letterhead. The agreement must be signed by an individual who is authorized to bind the Agency to the terms of the agreement. The Agreement may be submitted **starting May 1, 2020** and must be received on or by **July 6, 2020.**

3. Attachment C: Data Requirements

Direct assessment data is accepted via email or FTP. Data must be sent by email in excel (.xls) format to **Karen Kanatzar** at Karen.Kanatzar@ventura.org. FTP submittal (only for districts with 35,000 plus parcels) must use the text (.txt) format. Contact Karen Kanatzar at the above email for FTP details. We no longer accept CD copies of the data.

Districts will be notified of rejected parcels (i.e. invalid, voided and nontaxable parcels) that did not pass validation. Invalid/rejected parcel research is the responsibility of the District. To avoid duplicate processing, do not resubmit the entire data file. Only submit updates to rejected information or new information not included in the initial submission. The final date to return fallout information is **August 5, 2020**. After direct assessment processing is completed, a report of the total entered on the tax roll by District and Zone will be sent to each Agency.

4. Attachment D: Direct Assessment Notices

Review the notices concerning low-value property tax exemptions, mobile home parcels, and direct assessment fees. Do not include direct assessments for low-value properties or mobile homes in your District's return file. To assist you in identifying low-value parcels, review the "Special Assessment Preview Report for **2019-20** Parcels with No or Low Values." The notices and No or Low Value report is available on our website at: https://www.ventura.org/auditor-controllers-office/submission-procedures/.

5. Attachment E: District Non-Assessment Notice

If you will not levy assessments for the 2020-21 tax year, please complete this form. This is not required for Weed Abatement, Public Nuisance or Civil Compliance Districts. This form must be submitted by **July 6, 2020**.

6. Attachment F: District Assessment Correction Form

If your Agency (District) needs to correct a direct assessment placed on the Ventura County Secured property tax roll **after August 5th,** we are requiring a correction form in order to efficiently process your request and verify compliance with requirements of state law. The enclosed form is also available online as a fillable PDF file at the following link:
www.ventura.org/auditor-controllers-office/submission-procedures.

All corrections forms must be received by 5 pm on the third Friday in February (February 19, 2021). The Auditor-Controller's Correction/Deletion fee is $23 per parcel per transaction for 2020-21.

7. Direct Assessment Cycle

May 1st – July 1st	Requests for **new** districts will be processed if received by our office as early as May 1st and no later than July 1st. Please start submitting any documents you have for your **existing** districts for early verification.
June 1st – July 5th	Agencies submit original input of direct assessments for new tax year which begins July 1st.
July – August 5th	Auditor-Controller prepares new tax roll with direct assessments that have been provided by taxing agencies. Exception reports for fallout information are provided to taxing agencies for correction by **August 5th**.
By August 25th	Summary report of Assessments by District & Zone is provided to taxing agencies.
September	Secured tax computation.

We cannot place direct assessments on the County tax roll when the input is received after the established due date of **August 5, 2020.**

8. Collections and Apportionments

Current direct assessments are collected on Secured Property Tax bills with payment due dates of December 10 and April 10. Payments received are apportioned three times a year:

Collection Timeframe	Apportionment Distribution	% Collected (Estimated)
July 1 – December 10	Late December	50%
December 11 – April 10	Late April	40%
April 11 – June 30	Mid-July	10%

If your Agency's funds are in the County Treasury, the apportionment distribution will be made directly to your fund. If not, the distribution will be forwarded to your District. Paid Unpaid reports may be viewed at:

https://www.ventura.org/auditor-controllers-office/paidunpaid-reports/

9. Direct Assessments Cancelations

Pursuant to Revenue &Taxation Code §4986.8, the Tax Collector's Office may request cancelation of any defaulted property tax bill with a total less than $75. Defaulted Bills less than $75 that include Mello Roos will not be canceled. In the event this occurs, you will be notified.

10. New Direct Assessments

Request for **new** accounts will be processed if received by our office as early as **May 1st** and no later than **July 1st**. A Fund, District and Zone number will be assigned when all legal documents, such as Formation, Resolution/Ordinance, Billing agreement, and Agency information sheets, have been verified.

Pursuant to Government Code §54902, before assessments to be collected by the County can be added to the County tax roll for the first time or in the event that the boundaries of the district change, formation documents (Resolution/Ordinance/Joint Power Agreement) for any new fund, district or zone should be approved by **December 1** of the year immediately preceding the year in which the assessments or taxes are to be levied.

Additionally, a resolution confirming the assessment shall be adopted no later than **July 1** of the fiscal year during which the assessments are to be collected on the County tax roll. We must receive an attested copy (true, genuine, or authentic copy of the original document typically signed by the Board's secretary or clerk) of the resolution. Also, include any certified election results and electronic copies of Engineer's report(s), if applicable.

Questions regarding any portion of these procedures should be directed to the Auditor-Controller Property Tax Division, Accounting Technician, Karen Kanatzar, at (805) 654-3181. All required documents with the exceptions of the Agreement for Billing of Direct Assessments and the Agreement for Collection of Voluntary Contractual Assessments, should be emailed to karen.kanatzar@ventura.org.

Sincerely,

JEFFERY S. BURGH
Auditor-Controller

Michelle Yamaguchi
Chief Deputy Auditor-Controller

Enclosures