

# AUDITOR-CONTROLLER/ TREASURER/TAX COLLECTOR



COUNTY OF SAN BERNARDINO

**LARRY WALKER**  
Auditor-Controller/  
Treasurer/Tax Collector

- 222 West Hospitality Lane, Fourth Floor  
San Bernardino, CA 92415-0018 • (909) 387-8322 • Fax (909) 386-8830
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**May 9, 2013**

**TO: ALL AGENCIES APPLYING SPECIAL ASSESSMENTS TO THE TAX ROLLS**

Attached are the procedures for applying Special Assessments to the San Bernardino County Tax Roll for 2013-14. Any submittal which does not adhere to these guidelines will be returned to the agency for correction and resubmission.

## **Reminder**

To remain in compliance with the signed agreement as outlined in section 4 of the Agreement for Collection of Special Taxes, Fees, and Assessments, District guarantees that the taxes, fees, or assessments imposed by District and collected pursuant to this Agreement comply with all requirements of state law, including but not limited to, Articles XIII C and XIII D of the California Constitution (Proposition 218). Upon inquiry from the County, evidence of the legality of the special assessments must be produced to prove conformity with Proposition 218 and other applicable laws that allow the placing of fees on the tax bill.

## **Preliminary**

All Agencies **must** submit a preliminary Notification of Special Assessments by **July 1, 2013**. A copy is attached for your use, or an available Excel form can be emailed to you at your request. The information from the preliminary is used to update the phone number that will print on the tax bill for taxpayer inquiries. Therefore, it is imperative that this information be reviewed and submitted. The preliminary is also used to update contact information both for our use as well as for apportionments.

## **Submissions**

All first submissions are due by **August 10<sup>th</sup>, 2013**. A cover letter **must** accompany **all** specials submitted for placement, regardless of the method of submission. This letter must contain the following:

1. Agency Account (ie: CC04 SP04)
2. Total number of parcels submitted for each agency account
3. Total dollar amount submitted for each agency account
4. Name and address of person to receive resulting reports.

**Note:** *Not providing the name and mailing address, may result in a processing delay of your submittal.*

## **Paper Listings**

1. \$1.20 processing cost will be added to each assessment
2. Font must be at least 14 point font size
3. Agency Account should be listed at the top of each page
4. Include only the parcel number and the dollar amount to be applied.
  - If requesting an alternate sequence number other than '01,' please provide the sequence number also.
  - **Do not include names, addresses, or your internal account numbers.**
5. Paper listings may be mailed or faxed to (909)-386-8820 - or emailed to [Terri.Mooney@atc.sbcounty.gov](mailto:Terri.Mooney@atc.sbcounty.gov).

# POLICIES AND PROCEDURES FOR APPLYING SPECIAL ASSESSMENTS TO THE TAX ROLLS

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## Electronic Submissions

1. \$.30 processing cost will be added to each assessment
2. Formatted data can be submitted on CD-Rom, or via email to [Terri.Mooney@atc.sbcounty.gov](mailto:Terri.Mooney@atc.sbcounty.gov).
3. Submissions should follow data specifications on attached page.

There will be a \$107.00 per hour charge for extensive reformatting of submitted data. This includes enlarging paper copies and removing unneeded information such as addresses and customer account numbers.

## Corrections

All corrections to original submittals are due by **August 30<sup>th</sup>, 2013**. Please separate correction by type. Adds, deletes, and changes should be kept separate to avoid confusion. See attached sample.

- **If you have more than 25 adds please send them in similar format to your original submittal, or the \$1.20 per assessment processing cost will apply.**
- **Please specify any sequence number other than '01' for corrections. '01' is the default. It is not necessary to list 'Old APN', and 'New APN' when submitting for rejected parcels. The new APN and amount is sufficient.**

## Deadlines

Preliminary	July 1, 2013
Submission	August 10, 2013
Corrections	August 30, 2013

If any extraordinary circumstances develop or if any further clarifications are needed, please contact Terri Mooney at (909) 386-8824 or Email at [Terri.Mooney@atc.sbcounty.gov](mailto:Terri.Mooney@atc.sbcounty.gov).

Larry Walker  
Auditor-Controller/Treasurer/Tax Collector



By: **Linda Santillano**  
Property Tax Manager

Attachment

# POLICIES AND PROCEDURES FOR APPLYING SPECIAL ASSESSMENTS TO THE TAX ROLLS

## I. GENERAL

- A. Before special assessments may be placed on the County tax rolls, a contract for their collection must be executed between the governing body of the agency and the County. Once this contract has been entered into, it is effective for any special assessment of that agency and remains in effect until rescinded by either of the parties concerned. ***The County will charge a \$150.00 setup fee for new agencies requesting a special assessment contract; and, for any agency requesting a new account number.***
- B. The County's processing cost is added to the total assessment amount that you provide to us. Our costs have been established to be: \$1.20 for every parcel when the listings are provided on hard copy for keypunch. If the data is provided to us on CD-ROM or email attachment, compatible with our tax roll processing system (see page 5), the cost is \$.30 per assessment. If we receive submission files requiring extensive reformatting for interfacing to our programs, we will return the data for correction or bill you at a rate of \$107.00 per hour, minimum 1 hour. Format specifications for submitting assessments by email or CD-ROM are attached.
- C. The processing charge is based on the cost of applying the assessment to the tax roll and the attendant accounting; not for the collection of the taxes. Because of the nature of the cost, the County will recover its total costs from the first current secured apportionment, regardless of which property owners paid their assessments. After this recovery is affected, the agency will receive the full amount collected from the property owners.
- D. Once the County tax roll is extended, it is turned over to the Tax Collector for collection. Any corrections that must be done to the tax roll after extension requires a new tax bill. This results in a cost to the County of \$25.00 per assessment corrected on each bill. This cost must be reimbursed by the agency requiring a correction. If you are correcting more than one assessment on a bill you will be charged for each assessment. Therefore, if you choose to collect directly from the property owner for your assessment and request that we remove the charge from the bill, we will invoice your agency for the roll correction. Please remember, if the property tax bill is half paid and a correction is requested to lower the amount of the assessment, only the unpaid portion can be corrected.
- If an assessment was placed in error by your agency, there are three alternatives:
1. Request an amended tax bill with the corresponding payment of \$25.00. **If a property tax bill is half paid and a correction is requested, only the unpaid half can be removed.**
  2. Have the property owner pay his tax bill, show proof of payment, and then reimburse directly to the taxpayer.
  3. Provide the taxpayer with a check for the incorrect assessment amount payable to the County Tax Collector so that the property owner may include that with his own payment to pay the tax bill.
- E. If your assessments are not recorded as liens on the property prior to submission of your parcel listings to this office, and there is a change of ownership on the property prior to November 1 (the date the first installment taxes become payable), most applicable sections of law require that this charge be removed from the secured tax rolls and placed on the unsecured roll to be billed against the previous owner. Because this results in two separate corrections, there are two \$25.00 charges for this action. Your agency should research the law pertaining to your 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.

## POLICIES AND PROCEDURES FOR APPLYING SPECIAL ASSESSMENTS TO THE TAX ROLLS

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- F. Throughout the year, many agencies adopt resolutions declaring that the costs of abatement of public nuisances are to be collected on the tax rolls. Those resolutions to be recorded as liens should be sent to the Recorder's Office immediately. However, you must retain the Auditor's copy for application to the tax roll until the next July-August processing period; and only submit those that remain unpaid at that time. If this office receives an abatement cost resolution outside of the processing period, and it is not accompanied by a request for an amended tax bill, it will be returned to you for submission for the next year's tax roll.
- G. Whenever possible, this office will pick up the new parcel numbers assigned by the Assessor's Office within the last year, as a result of a re-parcel. This will be included on your Re-Parceled Listing - Report #PI311R04. The system will automatically place the assessment on the new parcel number. You should update your records so that future year's assessments will be submitted on the active parcel. If the property has been separated or combined, however, we will report this condition to you for further action on your Unapplied Listing - Report #PI311R02 which will state the unapplied reason. These require further action on your part and should be resubmitted on the correct parcel if applicable.
- H. **ALL AGENCIES MUST SUBMIT A PRELIMINARY LISTING (ATTACHED). THIS MUST INCLUDE A PHONE NUMBER AND NAME FOR CONTACT REGARDING PROBLEMS WITH SPECIALS FOR AUDITORS USE AND A PHONE NUMBER FOR PUBLIC CONTACT TO BE PRINTED ON BILLS.**

### II. SUBMITTING PARCEL LISTINGS

- A. Your parcel listings detailing the assessments to be placed on the tax rolls can be hand-carried to the Property Tax Section, Second Floor, 222 West Hospitality Lane, San Bernardino, emailed to [Terri.Mooney@atc.sbcounty.gov](mailto:Terri.Mooney@atc.sbcounty.gov), or mailed directly to this office. *(For information regarding the purchase of parcel listings please contact Jackie Hernandez (909) 387-6784 at the Assessor's Office)*. It is **NOT** mandatory that you record assessments as liens, but in the event that you are also recording these assessments as liens against the property, there must be a separate delivery to the County Recorder's Office at 222 West Hospitality Lane, First Floor, San Bernardino, California 92415. The County Recorder's Office does not analyze any documents sent to them to determine if they should be forwarded to the Property Tax Section, nor does the Property Tax Section forward any listing to the Recorder's Office.
- B. A copy of the resolution or ordinance of your governing body must accompany the parcel listing.
- C. **Include a grand total parcel count and a total dollar amount for each Agency account submitted.** This will assist us in verifying the accuracy of our keypunch personnel.
- D. Cover letter: Please provide a mailing address for the resulting reports, as well as a telephone number and a person that we can contact to resolve any problems that may occur. Unless otherwise indicated, this same person and telephone number will be provided if a taxpayer calls with a question on his assessment.
- E. Clearly label a description of the assessments **and your agency and account number** on your parcel listing or on the cover letter to the parcel listing. For example, specifically distinguish between water stand-by or sewer stand-by assessments. If this office defines a description incorrectly, this will be printed on all County tax bills for that assessment, and it is not easily correctable. If you are adding assessments that "escaped" the tax rolls during prior years, please also indicate as such. This will help to avoid confusion if there are two amounts for the same parcel number.
- F. **Please send only one copy of your parcel listing.** Do *not* send copies to the Tax Collector, Board of Supervisors, Clerk to the Board, or Assessor. To send more than one copy could result in duplication.

# POLICIES AND PROCEDURES FOR APPLYING SPECIAL ASSESSMENTS TO THE TAX ROLLS

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- G. **DO NOT INCLUDE THE COUNTY'S COST IN THE ASSESSMENT AMOUNT THAT YOU PROVIDE US.**
- H. **Be sure that your parcel listings are clear copies.** We have received some parcel listings where part of the parcel number or the amount was cut off in photocopying, or were copied so light it was difficult to read the data. If we are in receipt of such a listing, it will be returned to you for resubmission and may conflict with our deadlines.
- I. **Specify only one amount for each parcel number and list each parcel number only once. Do not show, for example, one parcel number with three amounts unless they have different sequence numbers, or three parcel numbers with one amount.**
- J. The tax roll processing system has established the Assessor's parcel number at thirteen (13) digits. The format for the 13 digit parcel number is as follows:
- 4 digit map book number; insert a beginning zero if you have only 3 digits.
  - 3 digit page number; all three digits must be present.
  - 2 digit line number; both digits must be present.
  - 4 digit parcel type and sequence number; we will insert four zeroes if you do not provide this.
- K. Our keypunch staff has been instructed to "key as shown". Because of the volume of assessments received, it is difficult for this office to analyze the parcel numbers received. **You must review your listings for accuracy and typographic errors before submission.**
- L. When submitting assessments in paper format for more than one Agency Account number, do not combine two Agency Account numbers on the same page. Use separate pages for each Agency account number.
- M. The only items on your parcel listing that this office is concerned with are: (1) the **parcel number**; (2) **the amount** to be collected for your agency, and (3) the **Agency Account** number.
- Any additional information, such as owner, address, or acreage of property should be omitted prior to submittal.
- N. Parcel listings, which are not clear or are not in required format with a font of at least (14) point, will be returned for your correction.

### III. **SCHEDULE FOR 2013-2014**

- A. **Submit your parcel listings any time after July 1<sup>st</sup>, but before August 10<sup>th</sup>. Every effort will be made to send you any "error reports" before the tax roll is extended.**
- B. The County tax rolls are usually extended during the third week in September. Any individual problems may be resolved through August 30<sup>th</sup>. Written notification of these changes should be received by this office by that date. **Please be sure to call us if there are any other problems or any questions about last minute items.**

# POLICIES AND PROCEDURES FOR APPLYING SPECIAL ASSESSMENTS TO THE TAX ROLLS

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## IV. REPORTING TO AGENCIES

### A. Applied Listing - Report #PI311R01

After your parcel listings are processed for entry to the tax rolls, we will forward, to each agency concerned, a computer printout listing the accepted parcels. This report lists the parcels and the amounts (including the County cost) for those assessments that were successfully applied. Any parcel beginning with a "9" represents a parcel on the utility roll, which is assessed by the State Board of Equalization, and will not correspond to the local parcel number supplied by your agency. ***It is highly recommended that the report showing the charges that were applied to the tax rolls be reconciled to your own parcel lists, as submitted to this office.*** Due to the tremendous amount of data that is processed by our office, errors may have occurred and we will gladly correct a tax bill at no cost, if the error was a result of our operations.

### B. Unapplied Listing - Report #PI311R02

We will also forward to each agency concerned a computer printout listing the rejected parcels. ***This listing should be reviewed immediately***, correct parcel numbers obtained from the Assessor, and where necessary, action initiated to revise the assessments. When submitting corrections to parcels, please insure that they are clear and easily readable. ***Do not*** submit corrections on the computer printout listing sent to the agency. Prepare a listing with the correct parcel numbers and amounts on a separate piece of paper. If notification to this office of the corrections cannot occur before we extend the property tax rolls, these corrections should be retained by your agency for submission with the following year's parcel listings.

### C. Re-Parceled Listing - Report #PI311R04

A computer printout will also be submitted to your agency referencing all parcel numbers that have been renumbered by the Assessor. This report is a reference tool used to update your records with new parcel numbers. All special assessments have been applied to the roll under the new parcel number as shown on the applied listing.

### D. Special Assessment Final Extract - Report #PI347E01

Final and permanent listing of all special assessments applied to the roll at time of extension. Any corrections made after this time will be subject to charges as listed on page 1.

***This report is on CD-ROM.***

### E. Paid Special Assessment Listing - Report #PI824

After the end of each tax collection period, we will forward a computer listing of the parcels on which payments have been received. This should balance to the money that we are apportioning for the same period (Report #PI865 Apportionment Report). This will occur both on current secured collections and on prior secured collections. This will also occur on our unsecured collections if an assessment has been removed from the Current Secured tax roll and placed on the Unsecured Roll.

***This report is on CD-ROM.***

### F. Unpaid Special Assessment Listing - Report #PI351R01

In the past, a special report was created, upon request, listing "unpaid" special assessments as of any given date. While this report is still available, **the cost will be \$55.00 per Agency Account requested plus ACTUAL COMPUTER CHARGES, per request.** The computer costs to run the

## **POLICIES AND PROCEDURES FOR APPLYING SPECIAL ASSESSMENTS TO THE TAX ROLLS**

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report are very high, and can range from \$200 to \$4,000. This cost is split between any other agencies requesting this report. The billed CPU time usually ranges from \$20 to \$70 per agency account but may be more, depending upon the number of requests submitted.

***This report is also available on CD-ROM for an additional \$55.00 charge.***

**COUNTY OF SAN BERNARDINO  
AUDITOR/CONTROLLER-RECORDER**

**CD-ROM Specifications for  
Special Assessments 2013-2014**

**DELIVERY:**

Deliver data to Terri Mooney (909) 386-8824. Data can also be emailed to [Terri.Mooney@atc.sbcounty.gov](mailto:Terri.Mooney@atc.sbcounty.gov).

**REQUIREMENTS:**

- Provide data in 80-column record layout as defined below.
- No form feed (ØC) or blank lines of any kind.
- Each line must be terminated with a carriage return (ØD) and line feed (ØA).
- Format must be ASC11 text only (WKS, DIF, or SILK is not acceptable).
- Cover letter with control totals (parcel count and dollar amount) and signed by representative of assessing agency. Include copy of resolution of governing body. Sample cover letter is attached.
- If more than one assessment on a CD-ROM, name each file similarly such as:

File #1 – CQ01ST01; File #2 – CQ02ST01; File #3 – CQ03ST01

**RECORD LAYOUT:**

<u>Column</u>	<u>Description</u>	<u>Note</u>
1-5	"PI320"	Insert (Please note this is PI <sub>3</sub> 20 not a P <sub>1</sub> 320)
6-16	Blank	
17-22	Tape Preparation Date	YYMMDD
23-34	Blank	
35	"D"	Insert
36-41	Blank	
42-49	Agency-Account Code	Contact Auditor for codes if unsure
50-51	Roll Year	Use "13" for 2013-14
52-55	Assessor Parcel # - Book	Insert leading zero, if needed to make four digits
56-58	Assessor Parcel # - Page	Three digits
59-60	Assessor Parcel # - Line	Two digits
61	Assessor Parcel # - Par Type	Zeros for most real property
62-64	Assessor Parcel # - Sequence	Exceptions are mobile homes, possessory interest and condominiums.
65-66	Sequence Number	Use 01. If more than one record for the same parcel, increment to 02, 03, etc. This is an edit check for erroneous dups.
67-77	Assessment Amount	The decimal is implied. Use "00000023450" for \$234.50.
78-80	Blank	

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

PRELIMINARY NOTIFICATION OF SPECIAL ASSESSMENTS  
SAN BDNO COUNTY AUDITOR/CONTROLLER  
PROPERTY TAX DIVISION

Agency Account or 'New'	Active? Y or N	Description, contact, or phone changes from prior year? Y or N	Description (25 Characters) Printed on Bill	Agency Contact Person	Contact Phone #	Phone # Printed on Tax Bill	ESTIMATES	
							PARCEL COUNT	DOLLAR AMOUNT

\_\_\_\_\_  
Person Completing Form

\_\_\_\_\_  
Email Address

(Date)

Auditor/Controller-Recorder  
Property Tax Section  
Attn: Terri Mooney  
222 W. Hospitality Lane, Second Floor  
San Bernardino, CA 92415-0018

Please make the following corrections to the roll for 2013 Year:

**(Agency Account)**

**ADDS**

0123-222-12-0000	125.00
0123-223-13-0000	125.00
1022-221-10-0000	142.00
Total	392.00

**DELETES**

0122-212-01-0000	125.00
0122-212-22-0000	220.00
0201-012-30-0000	100.00
Total	445.00

**CHANGES**

	From	To
0123-212-23-0000	100.00	125.00
0123-222-40-0000	200.00	400.00
0121-011-14-0000	400.00	200.00
Totals	700.00	725.00

Please contact (Name) if you have any question at (###) ###-####.

# SAMPLE COVER LETTER

Date

## AUDITOR/CONTROLLER-RECORDER

### Property Tax Section

Attn: Terri Mooney  
222 West Hospitality Lane, 2<sup>nd</sup> Floor  
San Bernardino, CA 92415-0018

The following assessments are submitted for placement on the 2013-14 tax roll:

<u>AGENCY NUMBER</u>	<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>PARCEL COUNT</u>	<u>TOTAL DOLLARS</u>
CC99	SP03	Delinquent Collections	244	\$90,846.31
CC99	SP04	Street Lights	185	7,564.08
CC99	SP06	Flood Control	125	12,396.00
CC99	SP07	Landscape	90	16,307.92
CC99	SP09	Street Maintenance	70	16,517.43

Also enclosed is a certified copy of each applicable resolution authorizing the assessments. If there are any questions, please do not hesitate to call me at (Phone Number).

Sincerely,

Finance Assistant