



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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Auditor-Controller

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Date: October 20, 2016

To: All Local Agencies: County, County Service Areas, Cities, School Districts, Special Districts, and JPAs

RE: New Requirements for Local Agencies Due to Assembly Bill 2476

Assembly Bill 2476 affects any "new parcel tax" collected on the tax bill. AB 2476 added §54930 to the Government Code and is effective January 1, 2017. AB 2476, in its entirety, can be viewed at the State legislature's website at: <http://leginfo.legislature.ca.gov/faces/billSearchClient.xhtml>.

Briefly, AB 2476 requires the local agency to notify property owners, residing outside of the district boundaries, of certain information regarding the parcel tax. Parcel taxes would include such items as Voter Approved Special Taxes (GOV§50075 et seq.), Mello-Roos Community Facilities District Act of 1982 Special Taxes (GOV§53311 et seq.), Fire Protection & Prevention Special Taxes (GOV§53978 et Seq.), School District Qualified Special Taxes (GOV§50079 et seq.), etc.

The notification, in a specified format, must be sent to non-resident property owners via the United States mail. The notification must include the following items:

1. The amount or rate of the parcel tax in sufficient detail to allow each property owner to calculate the amount of the tax to be levied against the owner's property.
2. The method and frequency for collecting the parcel tax, and the duration of time during which the parcel tax will be imposed.
3. The telephone number and address of an individual, office, or organization that interested persons may contact to receive additional information about the parcel tax.

Local agencies are allowed to recover their costs regarding AB 2476 from the proceeds of the parcel tax.

Beginning fiscal year 2017/18, in addition to a sample of the ballot measure and the certified results of the election, which are placed in our permanent files, my Property Tax Division will ask for a sample copy of the AB 2476 notification along with its mailing date and mailing list for any new qualifying parcel tax where the tax bill is used to collect the levy.

Please contact me at 530-621-5456 or my Property Tax Division manager, Sally Zutter, at 530-621-5480 with any questions.

Best Regards,

A handwritten signature in black ink, appearing to read "Joe Harn".

Joe Harn
Auditor-Controller

Cc:

Michael Ciccozzi, County Counsel
Sally Zutter, Accounting Division Manager
Property Tax Division staff