



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535
Property Tax Division (530) 621-5470, ext. 4

JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

Date: May 17, 2024
To: All Districts Placing Direct Charges on the 2024/25 Secured Tax Roll
From: Property Tax Division
RE: **2024/25 Direct Charge Information/Instructions/Checklist**

***** Monday AUGUST 12 (5PM) DEADLINE *****

The Assessor is expected to deliver his 2024/25 assessment roll on July 1, 2024, thereby opening the timeframe for districts to add direct charge levies to the 2024/25 tax bills. Any levy additions/changes/deletions subsequent to the deadline may occur if authorized by state statute (at an estimated \$15 cost recovery per parcel).

This courtesy letter provides a checklist of items necessary for districts to place direct charge levies on the tax bills. Forms, links, lookups, and the Direct Charges Manual are available online at a new website URL:
<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Direct-Charges-Non-Value-Based-Items/Direct-Charge-Information-for-Districts>

The district may deliver (email/fax/mail/hand deliver) the necessary items, in their entirety, to the Property Tax Division beginning July 1 (the data file can't be faxed). Early submission following July 1 is suggested because no additional time is allotted beyond August 12, regardless of reason.

***** DISTRICT DELIVERABLES TO AUDITOR PROPERTY TAX DIVISION BY AUGUST 12 *****

¹Districts should review each form's Background and Instructions page prior to completing the form

Checklist of items to be prepared and delivered to the Auditor's office Property Tax Division:

1. **Governing Authorization Certification** fillable PDF form¹.
2. **Proposition 218 Certification** fillable PDF form¹.
3. **Local Agency Special Tax and Bond Accountability Act – Response** fillable PDF form¹.
4. **Secured/Unsecured Tax Roll Certification** fillable PDF form¹.
5. **Direct Charge Information Sheet** fillable PDF form¹.
6. **Annual Certification of Levy and Data Submission** fillable PDF form¹.
7. **Electronic Data File.** Use one of the four format options as shown in the online Exhibits ("tab delimited" option is generally the easiest).
 - Since procedures and calculations vary from district to district, the Auditor's office is unavailable to assist the district with this process.
 - For districts using ParcelQuest's software, information from the Auditor's purchased copy is available by calling (530) 621-5470, ext. 4.

After compiling the entire package (all 7 items above), submit the entire package directly to the Property Tax Division staff member shown on the Direct Charge Information Sheet form. The Property Tax Division will process once the entire compiled package is received.

The Property Tax Division will load the district's direct charge levies to the property tax system. If the district has more than one tax code, the levies may either be placed on one large file or broken into separate files for each tax code; however, all levies with the same tax code must be on the same file. The Property Tax Division will notify the district of the results via email. Any updated submissions overwrite the previous submission and may be made as late as August 12 (5pm).

For questions, please contact the specific direct charge tax code's assigned "contact person" in the Property Tax Division via email or phone as noted on the Direct Charge Information Sheet.

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***** Additional DIRECT CHARGE INFORMATION *****

Districts should review the information contained in the online Direct Charges Manual. This document details the entire life cycle of direct charges on the tax roll, information regarding the 12-digit AN, and various responsibilities.

“Parcel split/combine” reports are available online that will greatly assist many districts:

- Compares the most recent actual direct charge levies to determine if the ANs remain valid for the upcoming tax roll year. This report is updated monthly and is applicable as of its run date.
- Particularly helpful for those districts that have a “set list” of ANs levied (e.g., a 1915 bond or Mello-Roos district).
- If ParcelQuest is used to determine a fresh set of ANs each year, the reports’ value is more limited.

There is a cost recovery for placing the Direct Charges levies on the tax roll. Information regarding the cost recovery can be located online at the website address noted above and in the Direct Charges Manual section titled *Cost Recovery Amounts*. The amount will be deducted from the district’s general ledger account after the December 10 posting of property tax collections to ensure that the district’s fund doesn’t earn negative interest.