

The County of Yuba

Office of the Auditor- Controller

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Introduction Letter

DATE: May 24, 2024

TO: All Taxing Agencies

FROM: Richard Eberle, Auditor-Controller
Nisha Johnson, Property Tax Division

SUBJECT: Direct Assessments for 2024-2025 Tax Bills

The County of Yuba is in the process of accumulating the necessary information to levy direct assessments against the property within the boundaries of the taxing agency.

Multiple factors combine to justify a small per parcel fee of \$0.20 for every parcel a taxing agency places assessments on via the tax roll. These factors include the increasing number and complexity of direct assessments (not based on value) which are placed on the tax roll, the County's financial situation, and the need to demonstrate to the State that we have instituted all fees for services.

This letter is broken down into four sections.

1. The first is guidelines for submitting direct assessments to the County Auditor-Controller. This section is titled "Applying Special (Direct) Assessments".
2. The second is titled "Agreement". The agreement (or contract) has not been amended for the 2024-25 year. You do not need to submit the agreement.
3. The third section contains the "Special (Direct) Assessment Control Form" which is required annually with your electronic submission and resolution or alternative document listed at "Submitting Parcel Listing" section II B (pg. 3). Please review the control form carefully, as changes have been made.
4. The final section is the "Electronic File Submission" section, which provides parameters for your data submission to conform to the tax accounting system.

If you have any questions, please contact Nisha Johnson at (530) 749-7818 or njohnson@co.yuba.ca.us.

CRE: nj

cc:

Special Districts

Jolie Turk, Treasurer Tax Collector

Stephen Duckels, Assessor

Electronic File Submission
*****AUGUST 10 DEADLINE*****

I. Overview

The Assessor is expected to deliver their 2024/2025 tax roll in July 2024, thereby opening the timeframe for direct charge levies to be added to the 2024/2025 tax bills. This timeframe closes on August 12, 2024 at 5pm. The District may make subsequent additions/changes/deletions beginning in late August (after the secured tax roll is created and bills are available to the public), however, these will incur a higher cost recovery amount charged to your district. Your district may submit the direct charge levy package as early as July 1.

This courtesy letter provides a checklist of items required from the district to submit direct charge levies to the Auditor for placement on the 2024/2025 tax bills. It is the Districts' responsibility to ensure that the parcels submitted to the Auditor's Office are accurately identified parcels in the District's boundaries. Ensure that you have verified the parcels and validity of your charge (for example - address matches address of the assessment number and or tax lien sales removed).

The District must deliver the following items in their entirety, (no partial lists will be accepted) to the Auditor's office by the August 12, 2024 deadline. As noted above, if a District submits changes after 5pm on August 12th, the Auditor-Controller's Office will allow two sets of corrections to be made without incurring an additional charge. If there are subsequent corrections, there will be an initial fee of \$15.00 for the first item/parcel changed and \$5.00 per item/parcel thereafter to process the requested change. For any subsequent change request, the same fee schedule applies. All such changes are due by Friday, August 28, 2024. Any changes requested subsequent to this date will need to be accompanied by a "Direct Charge Levy Error Correction Form" and will be charged as described above.

Early receipt of files is suggested to provide adequate processing time for both the County and the District, but not at the risk of submitting valid data.