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Introduction Letter

DATE: May 28, 2025

TO: All Taxing Agencies

FROM: Richard Eberle, Auditor-Controller

SUBJECT: Direct Assessments for 2025-2026 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 \$0.30 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 only amendment to the contract is the change of fees. We don't feel it necessary to have you resign the contract. If you feel you need to submit a newly signed contract, you are welcome to do so.
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 Sherry Ayuyu at (530) 749-7810 or sayuyu@yuba.gov.

cc:

Special Districts
Jolie Turk, Treasurer Tax Collector
Stephen Duckels, Assessor



Applying Special (Direct) Assessments

I. General

- A. Before special assessments may be placed on the County Secured Assessment Roll, a contract (or agreement) for their processing (enclosed) must be executed between the governing body of the district and the County Auditor-Controller. Once this contract has been entered into, it is effective for any special assessment of the district and remains in effect until rescinded by either of the parties concerned.
- B. Pursuant to Section 29304 of the Government code, the County is permitted to charge for the cost of applying and handling special assessments on the tax roll. This cost is intended to cover the costs of administering the functions associated with applying the special assessments to the tax roll and accounting for those assessments. The County's cost is based on logging in, inputting, checking, and uploading (prior to extending the roll), apportioning, disbursing and reporting the special assessment, but not for the actual collection. The total fees will be collected in one installment, in conjunction with the first distribution of the year. The fees will be deducted from the collections for each district prior to distribution of the collections.

The fee for applying the special assessments to the tax roll is \$0.30 (thirty cents) per parcel.

This fee includes the costs associated with obtaining paid and unpaid parcel listings. A report of paid and unpaid parcel listing for each tax code will be provided with each disbursement. Any additional requests for reports will be charged at the then applicable rate listed in the Auditor-Controller Section of the County Fee Schedule (Yuba County Ordinance Code 13.00.038).

II. Submitting Parcel Listings

- A. Each district opting to place special assessments on the tax roll should provide the required documentation, including a list detailing the assessments, to the Auditor-Controller's office. The list should be emailed to auditorpropertytaxes@yuba.gov with the subject line of "(Name of District) Special Assessments FY 2025-2026". The parcel listing should include the total amount and parcel count of charges to be levied. Documents that require an original signature are noted below.
- B. Resolution or minute order or ordinance from your governing body must accompany your submission. Provide a scan to our office via email.
 - i. The resolution must state the following:
 - a. The charge is in compliance with all laws pertaining to the levy of the particular assessment
 - b. The charge is levied without regard to property valuation

- c. The purpose of the assessment
- d. Have original signature from board members
- ii. A minute order with original board member signatures will also be accepted

ANY ASSESSMENT PACKAGE SUBMITTED WITHOUT A RESOLUTION OR ALTERNATIVE DOCUMENT LISTED ABOVE WILL BE RETURNED WITHOUT PROCESSING.

- C. Complete and return the "Special (Direct) Assessment Control Form". If your District uses a service provider or consultant, the initial submission of the control form must be received from the district. The district can name "additional authorized representatives" who can work directly with our office to complete the annual submission process. Please include a total parcel count and total dollar amount for your Tax Code. In order for the submission to be legitimate the control form and electronic submission must match exact total parcel count and total dollar amount. If you prepare submissions for multiple tax codes, please prepare a separate submission packet for each code. This will assist us in verifying the data imported into the tax accounting system matches what you intended to extend to the tax roll. The name and phone number of the person who we should contact for questions regarding the Control Sheet must be provided. The Auditor-Controller's Office will notify the district or service provider of receipt. Also, provide a phone number for the contact person or service provider to be printed on the tax bill, which tax payers can call for questions regarding the direct assessment.

ANY ASSESSMENT PACKAGE SUBMITTED WITHOUT THE SPECIAL (DIRECT) ASSESSMENT CONTROL FORM WILL BE RETURNED WITHOUT PROCESSING.

- D. For 2025-26 your district needs to submit the "Agreement" as updated have been made. Please ensure the signed "Agreement" (see page 6) is returned to the County Auditor-Controller, Property Tax Division. The Auditor-Controller's office will sign the agreement and return a signed copy to the District. **Original signature is required.** The signed form is included in your electronic submission as well.

E. Please review your data prior to submission. The data should be laid out in the following manner (or a similar format approved by the Auditor-Controller's office):

District Name

Assessment Name

Parcel Number

XXX-XXX-XXX

Amount of Assessment

\$X,XXX.XX



III. Original Assessment Packet Due Date

Assessment packages are due to the Auditor's office via email to auditorpropertytaxes@yuba.gov before close of business on August 11, 2025. Those assessment packages must include control form, board member signed resolution or alternative document as specified in section II B above approving the direct assessments for the 2025/2026 tax year, and a printed version (printed to pdf is acceptable) of the districts assessment to be placed on the Secured tax roll with calculation of total parcel count and total dollar amount of charges. Additional individual assessments will not be accepted after 5pm on August 11, 2025. The district is responsible for collection of any assessments that were not submitted to the Auditor's office by the deadline.

IV. Changes to Original Assessments

- A. Any changes to the original submission (assessment package) must be finalized by August 27, 2025. The Auditor-Controller's office allows for two (2) resubmissions after the original before applicable charges will be applied. For example, the original submission is due August 11th. If any issues are found with that data file, the Auditor-Controller's office will notify the district of those issues and request they be corrected and resubmitted. This represents the first resubmission. If the data file from the first resubmission results in issues, the district will be notified and requested to correct and resubmit the data file. This constitutes the second resubmission. Any subsequent issues requiring resubmission of the data file will result in the district being charged at the current rates for corrections to the tax roll. The no-cost resubmission only apply prior to August 29, 2025. Any changes subsequent to that date will also incur a charge for corrections to the tax roll.
- B. Revenue & Taxation Code Section 4831 identifies circumstances under which a change may be made to a tax roll.
- C. For the Auditor's Office to more efficiently process the charges related to the special assessments, please submit all requests for allowable changes or adjustments to the Auditor-Controller, Property Tax Division by the following schedule:
 - 1. For the first installment (due December 10), please submit changes or corrections by November 1.
 - 2. For the second installment (due April 10), please submit changes or corrections by March 1.
- D. Please note the district accepting payment directly from the taxpayer does NOT constitute an error. The County will collect any amount appropriately placed on the tax roll. The Auditor-Controller will not remove a charge or adjust a tax bill if the district has accepted payment

from a customer. Districts are requested not to accept payment for items placed on the tax rolls. If a taxpayer comes to the Auditor-Controller's office requesting a change to the bill because the taxpayer paid the district directly, we will refer the taxpayer back to the district for resolution.



Agreement

This AGREEMENT is entered into by and between the County of Yuba, Auditor-Controller, herein after referred to as COUNTY and _____, hereinafter referred to as AGENCY.

WITNESSETH:

WHEREAS, AGENCY desires to be the recipient of certain services from COUNTY; and

WHEREAS, AGENCY and COUNTY wish to enter into an agreement whereby the services to be provided, the conditions under which the services are to be provided and the compensation, if any, to COUNTY for services provided shall be stipulated and binding upon the parties who do so agree; and

WHEREAS, services to AGENCY include the collection and distribution of special assessments.

WHEREAS, Section 29304 of the Government code, provides that COUNTY can collect any cost of collecting assessments for Agency;

NOW, THEREFORE, the parties hereto agree as follows:

Property Tax Related Services:

I. Collections

COUNTY will collect for AGENCY all fixed charge benefit assessments based on benefit conferred to each parcel without regard to assessed valuation.

Said assessments shall be collected at the same time and in the same manner as COUNTY taxes are collected and all laws applicable to the levy and collection of COUNTY taxes shall be and are hereby made applicable to such assessments.

II. Fee for Collection Services

Except when compensation is otherwise provided by law, such as for 1915 Act assessments and bonds (Streets & Highways Code Section 8682), COUNTY will collect fees as follows:

1. For collection for all fixed charge benefit assessments for AGENCY, COUNTY shall collect \$ 0.30 cents per assessment per parcel.
2. In addition, for any extended services requested by AGENCY, COUNTY may charge a fee sufficient to recover actual costs.

3. A Paid and Unpaid parcel listing will be included with each disbursement at no cost to the AGENCY. Additional reports can be requested by AGENCY, the COUNTY will charge for the report at the then current rate listed in the Yuba County Ordinance Code 13.00.038.

COUNTY hereby certifies that the fees charged are for the purpose of recovering costs attributable to the service provided and that said fees do not exceed costs of providing said service.

III. Method of Collection

1. Fixed Charge Benefit Assessments

At the time fixed charge benefit assessments are entered on the tax roll, the County Auditor will calculate the amount due to the COUNTY from AGENCY as follows:

Thirty cents per parcel, \$ 0.30.

The total amount due to the COUNTY will be deducted in two equal installments. If your Agency is part of the Teeter plan, the deduction will occur in December and April of each tax year. For Non-Teeter Agencies, the deduction will occur in January and May of each tax year.

2. Extended Services

COUNTY charges for extended services not included in regular rates. These may be directly billed to AGENCY.

IV. Transmission of Information

1. On or before August 11, AGENCY shall certify and deliver to the County Auditor a listing showing, as a minimum, the amount of the assessment against each parcel that shall be designated by assessment number, (i.e. parcel number to be collected by COUNTY for AGENCY).
2. It shall be the obligation of AGENCY, prior to the time of delivery to COUNTY of the fixed charge benefit assessments roll, to verify that the parcel numbers on the assessment roll for fixed charge benefit assessments certified by AGENCY correspond benefit assessments (i.e., parcel) numbers shown on the County Secured Assessment Roll. AGENCY shall, as between itself and COUNTY, be responsible for the indemnification of and shall hold COUNTY harmless against and from any and all claims by third parties which are related in any way to the services provided by the COUNTY for the AGENCY'S benefit pursuant to this Agreement.


3. Requests for the levy of fixed charge special assessment shall be accompanied by a resolution or alternative document of AGENCY stating the following:
 - (1) That AGENCY has complied with all laws pertaining to the levy of the particular assessment;
 - (2) That the charge being levied is in accordance with benefit conferred to each parcel without regard to assessed valuation; and
 - (3) The purpose of the fixed charge benefit assessment.
 - (4) Requests for the levy of fixed charge special assessments shall be accompanied by a summary statement of the total number of assessments and the total charges.

V. Modification of Collections and Charges

COUNTY reserves the right to increase or decrease any charges herein provided in proportion to any changes in costs incurred by COUNTY in providing the services described herein, provided that written notice of any increase or decrease in charges shall be given by COUNTY to AGENCY on or before June 1, of any year the term of Agreement.

VI. No Change in Liability

It is the purpose and intent of the parties not to change their existing legal responsibilities and relationships by virtue of this agreement. The purpose of this agreement is to establish the fees herein set forth together with description and scheduling of the tasks to be accomplished by each party that are in accordance with existing provisions of law.



VII.Term of Agreement

All existing agreements between COUNTY and AGENCY pertaining to collection of special assessments by COUNTY for AGENCY shall be terminated upon the execution of this Agreement. This Agreement shall continue from year to year and shall be subject to cancellation by either party by giving written notice to the other party of cancellation on or before July 1 of any year during the term of this Agreement.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed the first day above written.

COUNTY OF YUBA

AGENCY

Richard Eberle

Auditor-Controller

Title

Title



SPECIAL (DIRECT) ASSESSMENT CONTROL FORM

TAX CODE: _____

TO: YUBA COUNTY AUDITOR-CONTROLLER'S OFFICE
auditorpropertytaxes@yuba.gov

FROM: AGENCY _____
ADDRESS _____
CITY-STATE-ZIP _____
CONTACT PERSON _____

CONTACT PERSON'S PHONE NUMBER (_____) _____
MONDAY-FRIDAY 8 A.M. – 5 P.M.

CONTACT PERSON'S EMAIL ADDRESS _____

ADDITIONAL AUTHORIZED REPRESENTATIVES (NAME, EMAIL, PHONE):

PHONE NUMBER TO BE PRINTED ON TAX BILL ** (_____) _____

**** THIS WILL BE THE CONTACT NUMBER FOR THE PUBLIC TO CALL (MANDATORY)**

CHECK ITEMS ATTACHED:

1. _____ Resolution(s) or minute order or ordinance signed by your governing body stating compliance with code and that the charge is without regard to property valuation.
2. _____ Electronic Excel File

Assessment Name	Number of Parcels	Total Amount of Charge
_____	_____	_____

Electronic File Submission

*****AUGUST 11 DEADLINE*****


I. Overview

The Assessor is expected to deliver their 2025/2026 tax roll in July 2025, thereby opening the timeframe for direct charge levies to be added to the 2025/2026 tax bills. This timeframe closes on August 11, 2025 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 2025/2026 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 11, 2025 deadline. As noted above, if a District submits changes after 5pm on August 11th, 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 a fee of \$15.00 for each item/parcel to process the requested change. For any subsequent change request, the same fee schedule applies. All such changes are due by Friday, August 29, 2029. 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.



II.Submission Checklist

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

- ☐ Completed Special (Direct) Assessment Control Form.
- ☐ An Electronic File in excel format (see instructions below), accompanied by a printed version (printed to pdf is acceptable) of the Districts direct charge levies to be placed on the Secured tax roll. You may deliver the electronic file by email, mail, or in person to the Auditor's office.
- ☐ Resolution or alternative option listed above with board member signature or a minute order also originally signed by board members.
- ☐ Completed Agreement **(original signature required)**.


III.Electronic File Format & Requirements

The following information is required by August 11, 2025 in excel from the Taxing Agency in order to place the assessments and delinquent charges on the 2025/2026 Secured Property Tax Roll.

- 1) Assessors secured parcel number (fee assessment #).
- 2) Assessment range of 000 - 099; 910
- 3) Amount of assessment.
- 4) Each assessment must be equally divisible by two (2) to ensure the bill can be divided into two (2) equal installments.
- 5) Do not include assessments with 0.00 amounts.
- 6) Do not include levies to low value (under \$5,000 in value) parcels.
- 7) Do not include levies to parcels with net zero value due to exemptions.
- 8) The last page of the print to PDF version must have a grand total of assessments submitted.
- 9) Your assessments submitted electronically must be in one of the formats described below in the Direct Assessment Electronic File Submission.
- 10) Complete the Special (Direct) Assessment Control Form. (See above)
- 11) A copy of the resolution or minute order or ordinance from your governing body must be submitted with your control form. See "Applying Special (Direct) Assessments" item II. B.
- 12) Include a hard copy (printed to PDF) of your assessments along with the electronic format for balancing purposes.

To request current secured roll information contact the Yuba County Assessor at (530) 749-7820.

Submit your levy request in electronic format to auditorpropertytaxes@yuba.gov with all supporting documents listed above in the "Checklist of items to be prepared and delivered to the Auditor's office".



Please be aware that the final authority for placing special assessments or charges on the tax roll is at the discretion of the Auditor-Controller. Please be advised that we will exclude assessment(s) if actual collection will be uncertain. You have the option to direct bill the owner of the parcel.

We will contact you with any questions regarding your submission.

If you should have any questions, please contact the Auditor's office at (530) 749-7810 option 2 or by email at auditorpropertytaxes@yuba.gov.

IV. Method of Submission

A. Direct Assessment file of charges may be submitted via e-mail to auditorpropertytaxes@yuba.gov

Please remember to provide the Auditor's office a completed Control Form.

If you have any questions, please contact the Auditor's Office at (530) 749-7810 option 2.

V. Electronic File Layout

A. Formats:

1. Excel Format – Any version of Microsoft Excel. Make sure the file is saved with a .xls or .xlsx extension. Each field needs to be a separate column. This will be the only file format accepted for electronic submission of parcel information.

B. Fields:

1. APN or ASMT - The Assessor's Parcel Number -twelve digits. Do not use dashes. Must be twelve digits. Leading zeros must be supplied (ex: 003023003000).
2. Amount - The amount to be billed to the taxpayer. The amount MUST BE DIVISIBLE BY TWO as the payment is broken into two equal installments. Make sure commas are not used in large numbers. For example, 10,000 needs to be 10000. If submission includes odd amounts which are not divisible by two, the file will be rejected and returned to the district to resolve. Auditor's office will provide District with adjusted total for updated "Special (Direct) Assessment Control Form".
3. Tax Code - 5-digit tax code.
4. Desc. - An optional field of ten digits. This can be used as a description field by your district or agency.

VI.Sample of Electronic File Layout

Excel

	A	B	C	D
1	003550001000	23.00	89909	SAMPLE
2	003550002000	1000.56	89909	SAMPLE
3	003550003000	12000.44	89909	SAMPLE
4	003550004000	42.00	89909	SAMPLE
5	003550005000	3.00	89909	SAMPLE
6	003550006000	3.00	89909	SAMPLE
7	003550007000	3.00	89909	SAMPLE