



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

Date: October 31, 2014
To: Local Agencies with Direct Charges on the Secured Tax Roll
From: Sally Zutter, Property Tax Manager
RE: Direct Charges - Payments Accepted Directly by the Local Agency

Local agencies annually provide various Direct Charges to the Auditor for inclusion on the tax bills. After the tax bills are created, some local agencies accept payment directly from the taxpayer and then request a bill correction via the Auditor's office Direct Charge Correction Form. This isn't the intended purpose of the Direct Charge Correction process. The Direct Charge Correction process is intended for bills that have an actual error pursuant to Revenue & Taxation Code (§4831 et seq.). A correction to a tax bill with an error will "reset" penalties (potentially to \$0) and delinquency dates for the entire bill. The tax bill typically includes far more than the local agency's Direct Charge. Thus, the correction of any one error affects the entire bill's penalties and delinquency dates.

There is a specific process established in State law for situations where there is no error with the bill and the taxpayer desires to pay a particular line item on their tax bill, without paying the entire bill^{Note1}. The most common scenario for this is a Delinquent Unpaid Charge or delinquent Mello-Roos Community Facilities Act of 1982 Special Tax which has been placed on the tax bill with a corresponding recorded lien, preventing the taxpayer from completing the sale on a property, obtaining a loan, or jeopardizing an existing loan's terms (sample attached with two such items circled in blue). State law contemplated and provided for this scenario in a process referred to as a "Bill Separation".

State law's "Bill Separation" process allows the taxpayer (or any interested party), for any reason, to pay the individual line items, leaving the remaining bill unpaid (R&T §2801 et. seq.). Bill Separations are for circumstances where the amounts on the bill are accurate. Existing penalties and delinquency dates are unaffected by Bill Separations. Typically, Bill Separations don't involve the local agency (or their agent), and no money is collected directly by the local agency (or their agent). Instead, the taxpayer (or any interested party) contacts the Tax Collector directly for a "Bill Separation", pays the desired line item(s) tax/penalty amounts directly to the Tax Collector, and pays a Bill Separation Fee (currently set at \$65) directly to the Tax Collector. Once the money is collected, the Auditor will distribute the money to the local agency through the normal apportionment process.

Instead of receiving payment directly from the taxpayer, the local agency should direct the taxpayer to the Tax Collector to request a Bill Separation. However, if the local agency (or their agent) chooses to accept money directly from the taxpayer, then the local agency (or their agent) has become the "interested party" and must contact the Tax Collector directly for a Bill Separation. The Tax Collector will then collect the tax/penalty amounts necessary and the Bill Separation Fee (currently set at \$65) directly from the local agency (or their agent)^{Note1}.

For more information regarding this process, please contact me at 530-621-5480.

^{Note1} For local agencies who are removing delinquent installments for 1915 Bond Assessments or Mello-Roos Community Facilities District Act of 1982 Special Taxes from the tax roll due to Judicial Foreclosure, there is a third and separate process provided for in State law (S&H §8833 and Gov §53356.2). Please contact the Auditor's Office Property Tax Division regarding this processing.

ATTACHMENT

C. L. RAFFETY, C.P.A.
Treasurer & Tax Collector

360 Fair Lane
Placerville, CA 95667-4107
(530) 621-5800

RETAIN THIS PORTION FOR YOUR RECORDS

CURRENT
OWNER(S)

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

EL DORADO COUNTY 2014-2015 SECURED PROPERTY TAX STATEMENT

For Fiscal Year Beginning July 1, 2014 and Ending June 30, 2015

SITUS
[REDACTED]

PROPERTY DESCRIPTION
[REDACTED]

FULL CASH VALUE {
LAND 72,423 IMPROVEMENTS 286,147
PERSONAL PROPERTY [REDACTED]

Owner of Record on January 1, 2014 [REDACTED]

DEFAULT # - NUMBERS IN THIS SECTION INDICATE PRIOR YEAR(S) DELINQUENT TAXES

For your convenience...you may pay at www.edcgov.us/taxcollector

BILL #	PARCEL #	TAX RATE AREA	CORTAC #	FIRST INSTALLMENT	SECOND INSTALLMENT	TOTAL TAX DUE
[REDACTED]	[REDACTED]	002-002	[REDACTED]	3,321.38	3,321.38	6,642.76
GROSS VALUE	LESS EXEMPTION	=	NET VALUE	GENERAL TAX RATE	GENERAL TAX	DIRECT CHARGES
358,570	-	=	358,570	1.0667	3,824.86	2,817.90

QUESTIONS CONCERNING VALUE*	EXEMPTION 1	DESCRIPTION 1	EXEMPTION 2	DESCRIPTION 2
*Call Assessor (530) 621-5719				

AGENCY	DISTRIBUTION RATE	PHONE #	\$ AMOUNT	AGENCY	DISTRIBUTION RATE	PHONE #	\$ AMOUNT
PROP 13: GENERAL TAX LEVY	1.0000	(530) 621-5470	3,585.72	660 STPUD RESOLUTION		(530) 544-8474	1,278.82
LTUSD BOND-ELECTION 1992	.0078	(530) 621-5470	27.96	TOTAL TAX AND DIRECT CHARGES			6,642.76
LTUSD BOND-ELECTION 1999	.0162	(530) 621-5470	58.08				
LTUSD BOND-ELECTION 2008	.0427	(530) 621-5470	153.10				
TOTAL GENERAL TAX			3,824.86				
362 SLT RECREATION CFD00-1		(530) 621-5456	57.60				
514 SLT DELINQUENT REFUSE		(530) 542-6062	1,333.82				
518 CSA3 AMBULANCE S SHORE		(530) 621-8505	26.46				
519 CSA#3 MOSQUITO PROGRAM		(530) 621-7595	6.00				
567 CITY SLT SNOW REMOVAL		(530) 621-7595	20.00				
622 CSA10 HSE HAZARD WASTE		(530) 621-7595	18.00				
623 SOLID WASTE REDUCTION		(530) 621-7595	18.00				
628 LIBRARY TAX ZN F		(530) 621-5154	59.20				