



COUNTY OF RIVERSIDE
AUDITOR-CONTROLLER'S OFFICE

Fixed Charge Processing

Fiscal Year 2021-2022,

05/14/2021

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APPLYING SPECIAL ASSESSMENTS TO THE TAX ROLLS

1) GENERAL INFORMATION

- a) Before special assessments may be placed on the County tax rolls, a contract for their collection must be executed between the governing body of the agency and the County Board of Supervisors. Once this contract has been entered, it is effective for any special assessment of that agency and remains in effect until rescinded by either of the parties concerned.
- b) Compliance with the provisions of Proposition 218, the Right to Vote on Taxes Initiative will be a responsibility of the City or District. A compliance letter is required for each district number and must be signed by the City or District Manager (See form on Page 12).
- c) Pursuant to Section 29142, 27013, 29304 and 50077 of the Government Code, the County Auditor Controller is authorized to charge for the cost of applying special assessments to the tax roll. This charge is \$0.10 per parcel identification number (PIN) (a.k.a. assessment number) for each time a file is submitted whether it is accepted or rejected. There is an additional per district fee of \$91.17 per annual submittal, in addition to the \$0.10 per PIN.
- d) Pursuant to Section 50077 of the Government Code and numerous other code sections, the County Treasurer-Tax Collector is authorized to charge for the collection of special assessments included on the tax bill. This year's annual charge is \$0.25 per PIN. This charge is in addition to the Auditor-Controller's Office charges and will be recovered on the first Current Secured Settlement Apportionment.
- e) The Auditor-Controller's Office charge is based on applying the assessment to the tax roll, not for the collection of such taxes. Because of the nature of the charge, the County will recover its total charge on the first Current Secured Settlement Apportionment, regardless of which property owners paid their assessments. After this adjustment is made, the agency will receive the full amount collected from the property owners.
- f) If your agency applies credits from successor agency funding, this office is not concerned with the amount of the credit or the amount of the original charge. Provide only the final amount to be collected from the County tax rolls. Amounts ending in odd cents will be rounded down to the even cent to accommodate equal installment billing.
- g) There is a charge of \$0.10 per PIN for any rejects being **re-submitted before the August 20th** deadline. The \$0.10 per PIN charge applies to ALL initial submissions and re-submissions of PINS rejected or not.

For example:

- 1) The agency submits district 68-0001 with 100 PINS and after it is processed, only 95 PINS are accepted, and 5 PINS are rejected and need to be resubmitted. Therefore, the agency will be charged on the following:

a)	1 district X \$ 91.17	=	\$ 91.17
b)	100 PINS X \$ 0.10	=	\$ 10.00
<hr/>			
	Total		\$ 101.17

- 2) If the agency re-submits corrections with only 5 PINS and the submittal CSV file includes only 5 PINS for correction, the agency will be charged on the following:

a) $5 \text{ PINS} \times \$ 0.10 = \$ 0.50$

- 3) If the agency re-submits corrections with only 5 PINS, but the submittal CSV file includes 100 PINS, the agency will be charged on the following:

a) $100 \text{ PINS} \times \$ 0.10 = \$ 10.00$

Note: There will be no adjustments allowed for the month of September, due to Secured Extension processing.

(Please contact **Frank Partida** at **Ptax_RCFixedCharges@rivco.org** or **(951) 955-3867**, if you have any questions.)

- h) Any **adjustments** requested after Secured Extension, (**The district will be required to send a letter to the taxpayer notifying them of the correction.**) Current Year adjustment requests will be accommodated through **October 30th** only. Any other requests for Current Year only special assessment corrections received **after** October 30th shall be subject to approval by the Office of the Treasurer-Tax Collector. The charges for the corrected tax bills are:

Fees: \$ 91.66 per batch, plus \$0.10 PIN, per fund and per tax year.

In addition to this fee, the Tax Collector's Office will also charge \$6.62, per PIN for any correction that result in a corrected bill being produced.

Charges will be deducted from the Current Secured Apportionment. Therefore, it is not recommended that the agency collect directly from any property owner after the assessment has been applied to the tax roll. If an error occurred, there are three alternatives:

- 1) Request an amended tax bill signed by the authorized person(s).
 - 2) Have the property owner pay the tax bill, show proof of payment then reimburse directly to the taxpayer.
 - 3) Provide the taxpayer with a check for the incorrect PIN amount payable to the County Tax Collector, so the property owner may include that payment with his own payment toward the tax bill.
- i) Throughout the year, many taxing agencies adopt resolutions declaring the charge of abatement of public nuisances is to be collected on the tax rolls. Those resolutions to be recorded as liens should be sent to the Assessor's Office immediately. However, it is recommended that the taxing agencies retain a copy and send the Auditor-Controller's Office a copy with the annual submission in August. Only submit those that remain unpaid at that time. If the Auditor-Controller's Office receives an abatement charge resolution outside of the processing period, and it is not accompanied by a request for an amended tax bill, it will be held pending the next year's tax roll. Notification of any subsequent payment or recorded release of lien may not occur, and the charge might be placed on the tax roll erroneously.
- j) The fee for re-submittal of rejected PINS is \$0.10 per PIN. If it is not possible to re-submit the corrections by August 20th, and before extension of the property tax roll by September 28th, the corrections can be added to the tax roll through October 30th with an approval by the Office of the Treasurer-Tax Collector and an additional charge of \$91.66 per batch plus \$0.10 per PIN, plus \$6.62 Tax Collector's Fee for corrections resulting in a corrected tax bill to be mailed.

Note: Any correction that results in a corrected tax bill will be mailed by the Tax Collector's Office.

2) **SUBMITTING A PIN LISTING**

Any package sent without the following items will not be processed:

- a) Compliance with the provisions of Proposition 218, the Right to Vote on Taxes Initiative will be a responsibility of the City or District. A Compliance Letter is required for each District number and must be signed by the City or District Manager (See form on page 13). Proposition 218 letter **must** be submitted with wet signatures. Electronic signatures are **not** acceptable.
- b) A Cover Letter should be included with a telephone number, e-mail address, and a contact person. This contact person information will be provided to taxpayer's with assessment inquiries and posted on our public access portal. This contact number will also be printed on the tax bills. If you have separate contact information for our office, you may send us two contacts: One for the public, and one for our office use only. Also, include a total PIN count and a total dollar amount, by District number. This will assist us in verifying the accuracy of the initial input. Format should be as follow:

<u>District Number</u>	<u>Total PINS</u>	<u>Total Charge</u>
68-0001-FC	1,000	\$10,000

- c) A copy of a Certified Resolution Ordinance of your governing body **must** accompany your electronic data **annually**. A resolution must state the following:
 - 1) The charge is in compliance with all laws pertaining to the levy of the assessment.
 - 2) The specific code section must be cited.
 - 3) The charge is levied without regard to property valuation.
 - 4) The purpose of the special assessment.
 - 5) Type or handwrite the county assigned District number (68-0000-FC) on the top right-hand corner of the Resolution and indicate whether it is 1915 Act assessment Fund number or not.
- d) You must submit an updated list of a signature of Personnel Authorized to Request Corrections to Fixed Charge on the Tax Roll (See a sample form on page 13) Original form **must** be submitted with wet signatures. Electronic signatures are **not** acceptable.
- e) The Auditor-Controller's Office accepts only CSV file type for data upload. Data should be transmitted via the public access portal. If you are also recording these assessments as liens against the property, there **must** be a separate mailing to the Assessor-County Clerk Recorder's Office at P.O. Box 751, Riverside, CA 92502-0751. The Assessor-County Clerk Recorder's Office does not analyze any documents sent to them to determine whether they shall be forwarded to the Auditor-Controller's Office, nor does the Auditor-Controller's forward any listing to the Assessor-County Clerk Recorder's Office.

Please follow the procedures below for the correct format for data being submitted. **This is for the submittal of your CSV file ONLY.** Please **DO NOT** submit any Proposition 218 Letters, Cover Letters, Resolution Ordinances, or Personnel Authorized to Request Corrections to Fixed Charges, along with your CSV files.

Please email Fixed Charge documents in pdf format to: Ptax_RCFixedCharges@rivco.org. Please name the pdf files in the following format: 68xxxx_2018letter, 68xxxx_resolution, 68xxxx_coverletter, 68xxxx_Signatures. Please mail the original Proposition 218 Letters and Personnel Authorized to Request Corrections to Fixed Charges to:

Riverside County Auditor-Controller's Office
Property Tax Division – Fendy Kao
4080 Lemon Street, 11th Floor
P.O. Box 1326
Riverside, CA 92502-1326

f) Electronic Data File

The following **three** items should be included in your CSV file:

- 1) **PIN** – 9-digit PIN number (414163005) or 10 digits for SBE
- 2) **SAShortDescr** – 68-2105-FC (District numbers must now include the “-FC”)
- 3) **Amount** - The amount of charge for that PIN (3.12)

Note – Multiple district charges may now be submitted in one file.

Annual Fixed Charge (Import File – Fixed Import)
PIN, SAShortDescr, Amount

Example 1 – One District

0610210148,68-4556-FC,3.12
0753858952,68-4556-FC,3.12

Example 2 – Multiple Districts

0610210148,68-4556-FC,3.12
0753858952,68-4556-FC,3.12
0642853854,68-4675-FC,5.50
0783842397,68-4675-FC,5.50

Note: A file submission job aid can be found on the fixed charge portal (<https://ca-riverside-aco.publicaccessnow.com/TaxingAgency/FixedCharges.aspx>)

- g)** Charges for property on the State Board of Equalization (Utility) roll can now be submitted the same way as regular submission. The information on the submittal is on pages 10-11.

3) SCHEDULE FOR 2021-2022

Submit your original electronic data file any time **after** July 1st, but no later than August 10th. **Corrections must be turned in by August 20th.** Please be advised that you will be charged again if you are re-submitting rejected PINS. The fee for each rejected PIN is **\$0.10** each.

Rejects must be re-submitted to the Auditor-Controller's Office by August 20th to be placed on the tax roll. Any other requests for current year special assessment corrections received after October 29, 2021 shall be subject to approval by the Office of the Treasurer-Tax Collector.

The County tax rolls are usually extended during the second week in September. **We will not accept any new fixed charges after Secured Extension.** Any individual problems must be

resolved by August 20th. Written notification of these changes should be received by the Auditor-Controller's Office before that date. If your written notification will not reach us by August 20th, a phone call in addition to the letter will suffice. Please call or email us if there are any other problems or any questions about last minute items. You may contact Frank Partida by phone at (951) 955-3867 or by e-mail at Ptax_RCFixedCharges@rivco.org.

4) **REPORTING TO AGENCIES**

Once your file has been submitted through the portal an email will automatically be sent to you with the PINs that have been accepted or rejected based on the report parameter you chose when submitting the file. Once the file has been submitted it will be the responsibility of the district to resubmit the rejected PINs. Once the file is in the county system the county will process those files and post a summary and detail report per district on the County Fixed Charge Portal (<https://ca-riverside-aco.publicaccessnow.com/TaxingAgency/FixedCharges.aspx>). It will also be the districts responsibility to verify that the numbers that have been posted on these reports match to what was expected. Some differences may occur due to the Assessor continuing to make modifications to the roll while fixed charges are being submitted. Those discrepancies will be notated on the report posted to the portal.

Note: Processing of the submitted files will likely start about 2-3 weeks after the portal opens for file submissions.

After the end of each secured tax distribution period, we will post a listing of paid and unpaid PINS on our public access portal located at:

<https://ca-riverside-aco.publicaccessnow.com/ReportsLibrary.aspx>

5) **FIXED CHARGE CORRECTIONS**

The deadline for current year roll correction is **October 29, 2021**. Any other requests for current year special assessment corrections received after October 30th shall be subject to approval by both the Office of the Auditor-Controller and the Office of the Treasurer-Tax Collector.

Current Year request:

If the *first installment* is paid and the *second* is not paid – The Auditor-Controller's Office can update the annual amount. If there is a refund, the refund will be applied to the second installment.

If the entire bill is fully paid, the district is to issue the refund.

Prior Year request:

If the entire bill is fully paid, the district is to issue the refund.

Instructions for fixed charge corrections AFTER the August 20th deadline

As of July 1, 2021, only information received in the following approved format will be accepted for processing of fixed charge corrections to the Property Tax Roll. Requests that do not conform to this format will be returned to the City or District. Requests must be made on your **City or District letterhead** and signed by an **authorized** person from that City or District, (See sample letter on page 9.) A Personnel Authorized to Request Corrections Form is enclosed (See sample on page 12.) Once received by the Auditor-Controller's Office, it will be kept on file for future verification.

Original **must** be submitted with wet signatures. Electronic signatures are **not** acceptable. Requests must include:

- 1) A brief **description** of the reason for the adjustments EXAMPLE: City or District error; paid directly to City or District; or removing charges due to foreclosure procedures. See Revenue & Taxation Codes:

4832.00 **District error** - Allow the taxpayer 30 days to pay with no penalty.
4832.50 **Paid directly to the district or city** - Does not allow 30 days to pay.
4832.99 **District Foreclosure** - Does not allow 30 days to pay. If the assessment is PAID or REDEEMED, the charge cannot be removed.
- 2) **Tax Year:** Indicate Fiscal Tax Year of the Request
- 3) **Total number of corrections, per fund**
- 4) **PIN Number:** Must be a complete 9-digit number (123456789) or 10 digits for SBE
- 5) **Fund/District Number:** 68-XXXX-FC (District numbers must now include the "-FC")
- 6) **Current and new charge amounts:** Use the total amount currently on the tax roll; do not break down by installment amount, and do not include penalty, interest, or other charges.

For each correction made, a charge per PIN, per Tax Year, and per Fund fee will be deducted from the Current Secured Apportionment.

If the removal request is a district foreclosure action, please provide a **RECORDED COPY** of the "Notice of Intent to Remove Delinquent Assessment Installments from the Tax Roll" with your letter. There will be a delay in processing if the recorded copy is not attached.

Electronic Data File

The following **seven** items should be included in your CSV file:

1. **PIN** – 9-digit PIN number (414163005) or 10 digits for SBE
2. **SAShortDescr** – 68-2105-FC (district number)
3. **CorrectedAmount** – New Corrected Amount (0)
4. **OldAmount** - must have the word **OldAmount** typed in your file
5. **CurrentAmount** – Old Amount (Amount currently in the system, amount to be corrected) (3660)
6. **SAShortDescr-RTCode** - must have the word **68-2105-FC-RTCode** typed in your file
7. **RTCode number**- enter R&T code number for the correction (4832)

Note – Multiple district corrections may now be submitted in one file.

Fixed Charge Correction (Import File – Fixed Charge Roll Correction Import)

PIN,SAShortDescr,CorrectedAmount,OldAmount,CurrentAmount,SAShortDescr-RTCode,RTCode

Example 1 – One District

414163005,68-2105-FC,0,OldAmount,3660,68-2105-FC-RTCode,4832
483278612,68-2105-FC,1830,OldAmount,3660,68-2105-FC-RTCode,4832

Example 2 – Multiple District

414163005,68-2105-FC,0,OldAmount,3660,68-2105-FC-RTCode,4832
483278612,68-2105-FC,1830,OldAmount,3660,68-2105-FC-RTCode,4832
327846952,68-5012-FC,0,OldAmount,2500,68-5012-FC-RTCode,4832
148345289,68-5012-FC,1250,OldAmount,2500,68-5012-FC-RTCode,4832

Fees

The following are the list of fees for fixed charge corrections:

- \$91.66, per Fund/District
- \$0.10, per PIN
- \$6.62, per PIN for Tax Collector's Fee

Notes for Corrections:

- 1) Current year corrections are to be submitted in CSV format via the public access portal. This is for **unpaid** PINS **only**. **Paid** PINS will be rejected.
- 2) A letter with an authorized signature must be mailed to the Auditor's Office.
- 3) A printout of the corrections, as they appear on the **CSV** file must also accompany the letter.
- 4) Attach the Letter for the Fixed Charge Corrections and your **CSV** file in the required format above.

If you have any questions regarding corrections, please contact Frank Partida (951) 955-3867.

SAMPLE LETTER FOR ALL FIXED CHARGE CORRECTIONS

CITY OR DISTRICT LETTER HEAD

Date: July 1, 2021

To: County of Riverside
Office of the Auditor-Controller
Property Tax Division
4080 Lemon St. 11th Floor
P. O. Box 1326
Riverside, CA 92502-1326

Attention: xxxxxxxxxxxxxx

Subject: Request for Corrections to (Fiscal Year) Fixed Charges
District Name (City, School, etc.)
Fund 68-XXXX Request Total (Number of Corrections)

Due to (your reason), please (remove, reduce or add) the following fixed charges from the (Fiscal Year) tax roll:

District	Tax Year	Fund	Current Amount	New Amount
(Description)	0000-0000	68-0000-FC	\$0,000.00	\$0,000.00

Submit your CSV file through the Fixed Charge portal in the format below:

Fixed charge correction (Import file type – Roll Correction import – Fixed)

PIN,SAShortDescr,CorrectedAmount,OldAmount,CurrentAmount,SAShortDescr-RTCode,RTCode

Example:

414163005,68-2105-FC,0,OldAmount,3660,68-2105-FC-RTCode,4832

PIN – 9-digit PIN number (414163005), 10 digits for SBE

SAShortDescr – 68-2105-FC (District numbers must now include the “-FC”)

CorrectedAmount - New Corrected Amount (0)

OldAmount - must have the word **OldAmount** typed in your file

CurrentAmount - Old Amount (Amount currently in the system, amount to be corrected) (3660)

SAShortDescr-RTCode - must have the word **SAShortDescr-RTCode** typed in your file

RTCode number- enter R&T code number for the correction (4832)

If you have any questions or require additional information, please contact (District contact name) at (Contact phone number).

Sincerely,
AN AUTHORIZED SIGNATURE

STATE BOARD OF EQUALIZATION FIXED CHARGES

*****Important Changes, Please Read carefully*****

Deadline for SBE Fixed Charge submittal is August 10, 2021

The State Board of Equalization (SBE) is responsible for assessing properties associated with statewide companies such as railroads, telephones, or telegraphs, electric or gas and other utilities. SBE assigns independent numbers to identify these utilities. These numbers are not in our computer system. Questions regarding the State-assessed assessment information should be referred to the State Board of Equalization, State Assessed Property Division, and Jack McCool at (916) 274-3296.

Per legislation contained in AB454, unitary property is appraised using the unit value principle and is the primary operative property of the utility. Because of this legislative change, about 90 percent of SBE parcels are reported to us under this "unitary" classification and all Unitary SBE parcels are now identified to our office by SBE using a designated, yet nonexistent County-Wide TAG number 000-001, regardless of the parcel's actual location.

On September 29, 2006, Assembly Bill 2670 was enacted to provide for the establishment of a single County-Wide Tax Rate Area 000-002 for **qualifying regulated railway property**. Beginning with the 2007-2008 Board Roll of State-Assessed Property, the value of railroad unitary property will be allocated based on the total number of track miles in a county and placed in a general County-Wide Tax Authority Group 000-002.

On September 30, 2006, Senate Bill 1317 was enacted to add Revenue and Taxation Code 100.95 that changed the allocation of property tax revenues derived from state assessed qualified electric generation facilities, substation facilities, and transmission lines newly constructed by a public utility after January 1, 2007. Beginning with the 2008-2009 Board Roll of State-Assessed Property, the value of qualifying properties in Riverside County will be in a County-Wide Tax Authority Group 000-095.

Due to these amendments, the TAG numbers for the parcel number on which you place charges may have changed. To ensure your fixed charge will go to the correct TAG and to help facilitate your corrections, we encourage you to visit our website to check on the Board Roll of Assessed Property by TAG at <http://www.auditorcontroller.org/Divisions/PropertyTaxDivision/AssessedValuations.aspx>. We receive the roll in late July. The 2021 SBE Board Roll will be posted on our website during the first week in August 2021.

Adding fixed charges to an SBE parcel is done through our Property Tax Portal. Please follow instruction on this packet on how to submit through our portal beginning on page 15. Our system can process only one charge, per Fund, per PIN. For several charges, combine them into one. As with the regular fixed charges, the charge will be rounded down to accommodate billing in two equal installments.

The SBE PIN number format is the 6-digit TAG (Tax Rate Area) and the 4-digit Assessee Number. For example, the unitary for Anza Electric pin is 0000010103.

BRVRP760		BOARD ROLL OF STATE-ASSESSED PROPERTY					07/16/18	
		PREPARED BY THE CALIFORNIA STATE BOARD OF EQUALIZATION PURSUANT TO CONSTITUTIONAL AND STATUTORY PROVISIONS					8:43 AM	
COUNTY	RIVERSIDE	YEAR 2018					Page	1
LINE	ASSESSEE'S NAME AND DESCRIPTION OF PROPERTY	TAX RATE AREA PRI-SEC	ASSESSEE NUMBER	LAND	IMPROVEMENTS	PERSONAL PROPERTY	TOTAL TANGIBLE PROPERTY	LINE
1	Anza Electric Cooperative, Inc.	000-001	103					1
2	Map 0103 33 000PI Par 01 POSS INT	000-001	103	16,875			16,875	2
3	Map 0103 33 001 Par 01	000-001	103	5,000			5,000	3
4	Map 0103 33 001 Par 02	000-001	103	69,000			69,000	4
5	Map 0103 33 002 Par 01	000-001	103	27,000			27,000	5
6	Map 0103 33 003 Par 01	000-001	103	41,100			41,100	6
7	Map 0103 33 004 Par 01	000-001	103	53,000			53,000	7
8	Map 0103 33 005 Par 01	000-001	103	250,000			250,000	8
9	Map 0103 33 006 Par 01	000-001	103	34,200			34,200	9
10	Map 0103 33 006 Par 02	000-001	103	34,200			34,200	10
11	Unitary Improvements	000-001	103		11,385,161		11,385,161	11
12	Unitary Personal Property	000-001	103			884,464	884,464	12
13	Assessee Total			530,375	11,385,161	884,464	12,800,000	13

PIN	FundNo	TaxableValueType
0000010103	01-0001-D	Net Taxable Value
0000010103	01-0001-GP	Net Taxable Value
0000010141	01-0001-D	Net Taxable Value

The most common error with SBE fixed charges is the TAG selected. Please be sure you have selected the correct TAG and parcel. Maps identifying unitary TAG's are only available at the State level. Incorrect parcel and TAG information will not be levied. Requests for placements of charges on the SBE roll that do not match the assessment and TAG data on our system cannot be levied. **All incorrect data submitted to this office will be rejected because we do not have the information available to make the determinations of assessment information.**

SAMPLE SIGNATURE FORM

CITY OR DISTRICT LETTERHEAD

TO: County of Riverside

DATE: _____

DISTRICT NAME and DISTRICT NUMBER

SUBJECT: Signature of Personnel Authorized to Request Corrections to Fixed
Charges on the Tax Roll

For Fiscal Year 2021-2022 and thereafter, the following personnel is authorized to request corrections to fixed charges on the tax roll. It is understood that the County of Riverside will not make a correction if requested by any other personnel.

NAME AND TITLE	SIGNATURE
_____	_____
_____	_____
_____	_____
_____	_____

I (We) understand that charges will apply at the rate of \$91.66 for correction, plus \$0.10 each assessment and \$6.62 each assessment for the Tax Collector's Fee. Charges will be deducted from the Current Secured Apportionment. Pre-payment will not be accepted.

APPROVED BY: _____

CITY OR DISTRICT MANAGER

SAMPLE OF COMPLIANCE WITH PROPOSITION 218 LETTER

CITY OR DISTRICT LETTERHEAD

TO: Paul Angulo, CPA, MA
Riverside County Auditor-Controller

FROM: _____

SUBJECT: Compliance with Proposition 218

DATE: _____

The City [District] of _____ represents that the charges associated with property tax district number 68-_____ identified on the County Tax Roll as _____ is in compliance with the articles of Proposition 218 cited below.

The County Auditor-Controller/County of Riverside agrees to enter all assessments, fees, charges, or taxes for the City [District] _____ upon receipt of such roll on or about August 10, 2021 based upon such certification.

The City [District] _____ shall be solely liable and responsible, and will defend, indemnify and hold the County and this office harmless from any liability as a result of claims or claims for refunds and related interest due filed by taxpayers against any assessments, fees, charges or taxes placed on the roll for the City [District] _____ by the County.

Article XIII C. Sec. 2 (c) "Any general tax imposed, extended, or increased, without voter approval, by any local government on or after January 1, 1995, and prior to the effective date of this article, shall continue to be imposed only if approved by a majority vote of the voters voting in an election on the issue of the imposition, which election shall be held within two years of the effective date of this article and in compliance with subdivision (b)."

Article XIII D. Sec. 5 "...this article shall become effective the day after the election unless otherwise provided. Beginning July 1, 1997, all existing, new, or increased assessments shall comply with this article."

Article XIII D. Sec. 6 (d) "Beginning July 1, 1997, all fees or charges shall comply with this section."

City [District]
Attested By:
District Secretary
City Clerk

Date



PETER ALDANA
COUNTY OF RIVERSIDE
ASSESSOR-COUNTY CLERK-RECORDER

Assessor
P.O. Box 751
Riverside, CA 92502-0751
(951) 955-6200

Website: www.riversideacr.com
Portal: www.riversidetaxinfo.com

Dear Customer:

In an ongoing effort to provide excellent customer service we are notifying you of recent change to a data product provided by the Riverside County Assessor – Property Data Center. The changes to the data product is the result of a recent migration to a new property tax system.

From this point forward, the July 1 ASX100C file will be known as the “Certified Assessment Roll” and will be provided in a comma separated values (CSV) format.

New Report	Previous Report	Update Frequency
Certified Assessment Roll	ASX100C	Yearly – July 1

The Riverside County Assessor – Property Data Center will provide the Tax Rate Area (TRA) List by Revenue District file to assist with filtering the county-wide data products for specific cities and/or districts. The Auditor Controller’s office also provides this list online: [TRA List by Revenue District](#). The list is located under Miscellaneous Reports.

Sincerely yours,

Mario Paz
County of Riverside
ACR-IT Services - HelpDesk
Phone (951) 955-9553
mpaz@asrclkrec.com

FIXED CHARGE REQUEST FORM

To: Riverside County Assessor's Office
 Property Data Sales
 P.O. Box 751
 Riverside, CA 92502-0751
 Fax: (951) 486-7125

Date: _____

Attn: Mario Paz (951) 955-9553
 From: _____

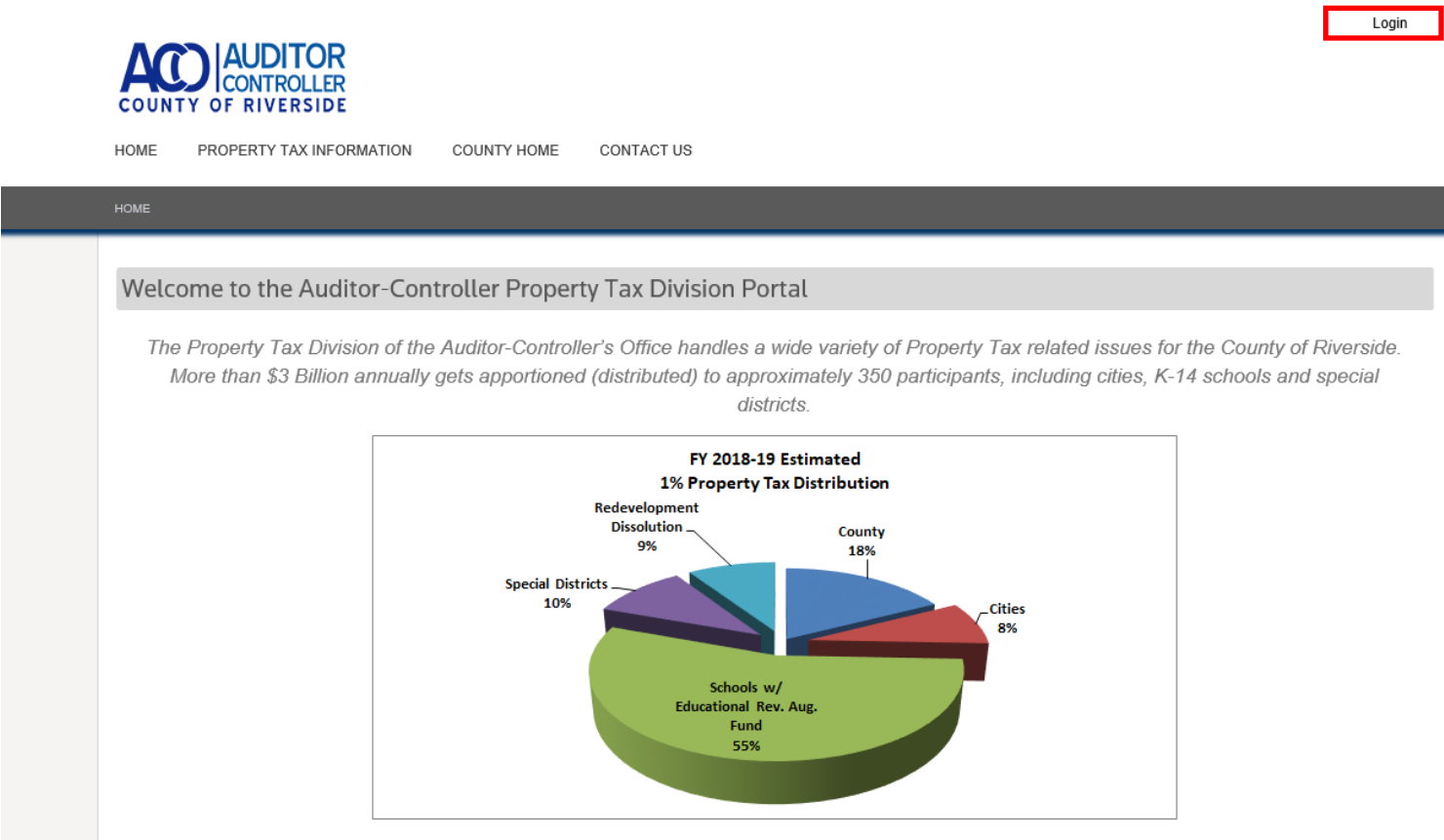
ALL PRODUCTS IN CSV FORMAT - COST \$52.00 EACH FILE - [] CD-ROM \$0.58c each [] DVD \$0.98c each - plus 8.00% media sales tax

- ☐ **CERTIFIED ASSESSMENT ROLL**
 This is the Assessor's certified Assessment Roll and is produced every July. It contains property ownership, address, mailing address and property values. It does not contain tax information.
- ☐ **CURRENT ASSESSMENT ROLL - monthly updates available upon request.**
- ☐ **SALES DB FILE -** Conveyance information, transfer type codes, indicated sale value, situs address and property characteristics data.
- ☐ **PROPERTY CHARACTERISTICS FILE -** Residential and Mobile Home property data only.
- ☐ **PARCEL CHANGE**
 A complete history of every assessment from the time the County went to a nine-digit parcel number format in 1972 to the present. The file contains splits/merges/sub-divisions. **Updated in July of every year.**
EQUALIZED ROLL -- This is the Auditor's Official Roll, Equalized each August 20.
 It contains property ownership, address, mailing address and property values. It does not contain tax information.
- ☐ **ASSESSMENT APPEALS --** see link <https://www.asrclrec.com/assessments-appeals>
- ☐ **PROPOSITION 8 --** See link <https://www.asrclrec.com/decline-in-value-proposition-8>
- ☐ **MONTHLY RECORDER'S INDEXES --** See link https://www.asrclrec.com/media/ACR_Reports/01_AnnualReports/2019-2020.pdf
- ☐ **MONTHLY ASSESSOR MAPS ON CD --** See link <https://www.asrclrec.com/assessor-maps>
- ☐ **SECURED PRIOR YEAR UNPAID -** A complete history of every unpaid assessment from fiscal years prior to the current one.
- ☐ **SECURED PAID AND UNPAID.** All properties levied for the current FY and payment status.
 Note that there may be multiple records for a single assessment because records will be created for the TRA and any special assessments. **Updates in January, May, and final in July of every year.**
- ☐ **EXTENDED ROLL TAX AMOUNTS -** A complete list of all Secured Tax Amounts enrolled with the County. **Updated in September.**
- ☐ **EXTENDED ROLL TAX BILLS -** A complete list of all Secured Tax Bills enrolled with the County. **Updated Annually in September.**
- ☐ **SECURED COLLECTIONS AND SUPPLEMENTALS**
 Payment information is posted to this file monthly until the Tax Collector clears the file out annually in July. The Extract will contain duplicate rows to show all collection amounts.
- ☐ **SUPPLEMENTALS**
 This is the Tax Collector's supplemental report and is an accumulative file from the start of assessments in Y1994. The file list the bill, supplemental, parent PIN, GEO, effective date, conveyance number, tax rate area, legal partys, mailing and situs addresses, and installment amounts.
- ☐ **TAX CORRECTIONS**
 This is the Auditor and Tax Collector file. List all non-sufficient funds, tax corrections, and bond removal for Special Districts involved with foreclosures.

ACO Public Access Portal

How to Access the Public Access Portal and Login

Step 1: Log into Public Access at: <https://ca-riverside-aco.publicaccessnow.com/>
The following home screen displays, then click on the **Login** tab on the top right corner.



The login screen displays.

Step 2: Enter your **Username** and **Password**, then click **Login**.

Username:

juloeun

Password:

LOGIN

CANCEL

☐ Remember Login

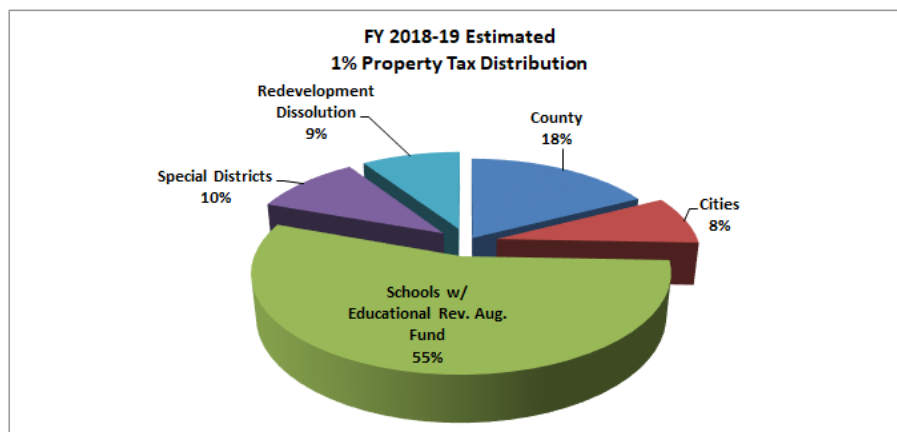
RESET PASSWORD

The Welcome to the Auditor-Controller Property Tax Division Portal home screen displays.

Justina Loeun ▼ ?

Welcome to the Auditor-Controller Property Tax Division Portal

The Property Tax Division of the Auditor-Controller's Office handles a wide variety of Property Tax related issues for the County of Riverside. More than \$3 Billion annually gets apportioned (distributed) to approximately 350 participants, including cities, K-14 schools and special districts.



Fixed Charge Submission

We are currently working hard to update and streamline this process. Please check the Fixed Charge landing page periodically to obtain the instructions and user guide to submit your electronic files.

<https://ca-riverside-aco.publicaccessnow.com/TaxingAgency/FixedCharges.aspx>



REQUEST TO ESTABLISH A NEW FIXED CHARGE FUND (DISTRICT) NUMBER (68)

1. **New Fund (district) Name:** _____
(District name must include CFD, or AD in front of name, 32 characters only)
2. **Contact for Auditor Controller Office:**
Agency Name/Contact Person: _____
Agency Address: _____
Agency Phone Number/E-mail Address: _____
3. **Contact for Taxpayer:** (this will be on tax bills and on our website)
Agency Phone Number/E-mail Address: _____
4. **Tax Warrants to be mailed to** (if receiving warrants):
Agency Name: _____
Agency Contact Person: _____
Agency Address: _____
Agency Phone Number: _____
Agency E-mail Address: _____
5. **For the General Accounting Department: This is required if #4 above is completed, otherwise ignore.**
Do you want a separate warrant for this new fund/district?
YES ____ (You will get a new vendor number) – Form AP7 new vendor/change vendor information:
[http://www.auditorcontroller.org/StandardPracticeManual\(SPM\)/StandardPracticeManual-Forms.aspx](http://www.auditorcontroller.org/StandardPracticeManual(SPM)/StandardPracticeManual-Forms.aspx)
NO ____ (You will share the same vendor number)
What is your current vendor number? _____ (If you don't know, please call our office)
6. **Do you want to set up the Electronic Fund Transfer (EFT)?**
YES ____ (Please call our office for instructions and forms)
NO ____ (You will receive warrants in the mail)
7. **If your funds are being transfer via journal entries, please complete this, otherwise ignore.**
Fund Number: _____
Department ID (Dept. ID): _____
8. **Check if applicable for new fund:** (This is for our information only, so we know if you are a teeter district or not)
a) Teeter ____ b) Community Facility District ____ c) Assessment District ____
d) Nuisance Abatement District ____ e) Building Abatement District ____ f) Tax district ____
g) Fee District ____
*Community Facility, Assessment, Nuisance Abatement, and Building Abatement Districts cannot select to be a teeter district.
9. **Is this 1915 Act assessment fund?**
a) Yes ____ b) No ____
10. **Estimated closure date of the fund:** _____

Requested by (print your name)

Requested by (signature)

Date of request

Name of District requesting

Phone # of person requesting

E-mail address of person requesting

Note: This request can only be signed by a District Representative.

Updated 05/28/20