

COUNTY OF MONTEREY

AUDITOR - CONTROLLER

(831) 755-5040 • FAX (831) 755-5098 • P.O. BOX 390 • SALINAS, CALIFORNIA 93902

Rupa Shah, CPA
AUDITOR-CONTROLLER



April 10, 2024

To All Cities and Agencies with
Assessment Bonds and/or User Fees

The time is quickly approaching for the processing of the 2024-2025 secured roll tax bills, which includes taxes, assessments, fees, and charges. Files must be submitted **directly from the City or Agency** for placement on the tax bills. Administration costs of .25% will be taken off the total amount collected.

In order to place the charges on the secured tax roll, each agency is responsible for annually providing the Auditor-Controller's Office with the following:

- A. USB thumb drive or EXCEL file to include:
 - 1. 12-Digit Assessor's parcel number, dashes omitted.
 - 2. Total dollar amount for each parcel – divisible by two.
 - 3. Tax Code.
 - 4. Description – unique to each tax code – optional.
- B. Completed attached Information Sheet.
- C. Complete name and address for each assessment or fee assigned to a public property, i.e. federal, state, county, city, or school.
- D. Certification Resolution - To ensure that Proposition 218's provisions are being addressed by each agency using the county tax rolls for collection of taxes, assessments, fees, and charges other than the 1% ad valorem tax, the Auditor/Controller requires a certification resolution. The resolution certifies compliance with Proposition 218 and includes a hold harmless and indemnification provision for administrative expenses of the County associated with collection of each agency's taxes, assessments, fees, and charges other than the 1% ad valorem tax. Enclosed is a copy of the required certification resolution including Exhibit "A". Without certification, the County will not place charges on the tax roll.
- E. **Agreement for Collection of Special Taxes, Fees, and Assessments** – Per County Counsel's recommendation, we are updating the agreement to be consistent across all agencies and are requiring the agreement to be submitted this year. Enclosed is a copy of the required agreement. Without the agreement, the County will not place charges on the tax roll.

As a reminder, the County is relying upon your Agency to correctly assess and calculate the amounts placed on the secured roll tax bills.

Submissions must come directly from the agency no later than **August 1, 2024** to the following address or by email to:

County of Monterey Auditor-Controller
Attn: Rogelio Martinez-Pio
P. O. Box 390
Salinas, CA 93902
audptax@co.monterey.ca.us

Because of systems requirements, there can be no exceptions. We are not responsible for information not received directly by this office or information received after the deadline.

Please feel free to contact Rogelio Martinez-Pio, the coordinator for bonds and user fees, by phone at (831) 755-5097 or by e-mail at audptax@co.monterey.ca.us should you have any questions regarding this matter. Your cooperation is greatly appreciated.

Encl. 6

AGREEMENT FOR COLLECTION OF SPECIAL TAXES,
FEES, AND ASSESSMENTS

THIS AGREEMENT is made and entered into this ____ day of _____, 20____, by and between the COUNTY OF MONTEREY, a political subdivision of the State of California, hereinafter referred to as "County" and the _____, a _____ of the State of California, hereinafter referred to as "District".

WITNESSETH:

WHEREAS, Government Code Sections 29304 and 51800 authorize the County to recoup its collection costs when the County collects taxes, fees, or assessments for any School District, Special District, zone, or improvement District thereof; and

WHEREAS, when requested by District, it is in the public interest that the County collect on the County tax rolls the special taxes, fees, and assessments for District.

NOW, THEREFORE, IT IS AGREED by and between the parties hereto as follows:

1. County agrees, when requested by District as hereinafter provided, or as required by law, to collect on the County tax rolls the special taxes, fees, and assessments of or owing to the District, and of each zone or improvement District thereof.
2. When County is to collect special taxes, fees, and assessments owing to Districts, District agrees to notify the Auditor-Controller of the County on or before the 1st day of August of each fiscal year of the Assessor's parcel numbers and the amount of each special tax, fee, or assessment to the County, and including, but not limited to, any act of omission or assessment to be so collected. Provided, however, to be effective, the notice must be received by the Auditor-Controller by said date.
3. County may charge the sum of 0.25% of the Original Charge for each special tax, fee, or assessment that is to be collected on the County tax rolls by the County for the District.
4. District warrants that the taxes, fees, or assessments collected pursuant to this Agreement comply with all requirements of state law, including but not limited to Articles XIII C and XIII D of the California Constitution (Proposition 218). District has requested, on County's behalf, an opinion from their legal advisor stating that the tax, fee, or assessment complies with state law, and specifically analyzing compliance with Proposition 218 and any other applicable law. Said opinion is attached hereto as "Exhibit A" and incorporated by reference into this Agreement. District also agrees to reaffirm the validity of the tax, fee, or assessment each time it requests the County to collect such tax, fee, or assessment pursuant to this Agreement.

5. District hereby releases and forever discharges County and its officers, agents, and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of District's responsibility under this agreement, or other action taken by District in establishing a special tax, fee, or assessment and implementing collection of special taxes, fees, or assessments as contemplated in this Agreement.
6. District agrees to and shall defend, indemnify and save harmless County and its officers, agents and employees ("indemnified parties") from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of any of District's responsibility under this agreement, or other action taken by District in establishing a special tax, fee, or assessment and implementing collection of special taxes, fees, or assessments as contemplated in this Agreement. If any judgment is entered against any indemnified party as a result of action taken to implement this Agreement, District agrees that County may, in its sole discretion, offset the amount of any costs, expenses or judgment paid by County or by any indemnified party from any monies collected by County on District's behalf, including property taxes, special taxes, fees, or assessment. County may, but is not required to, notify District of its intent to implement any offset authorized by this paragraph. District also agrees that the County may require that some or all of any costs, expenses or judgments required to be paid by the County because of any judgment relating to the assessment or collection of special taxes, fees or assessments contemplated by this Agreement be paid directly by the District and not by way of offset.
7. District agrees that its officers, agents, and employees will cooperate with County by answering inquiries made to District by any person concerning the special tax, fee, or assessment, and District agrees that its officers, agents, and employees will not refer such individuals making inquiries to County officers or employees for response.
8. District shall not assign or transfer this Agreement or any interest herein and any such assignment or transfer or attempted assignment or transfer of this agreement or any interest herein by District shall be void and shall immediately and automatically terminate this Agreement.
9. This Agreement shall be effective for the [202_ -2_] fiscal year and shall be automatically renewed for each fiscal year thereafter unless terminated as hereinafter provided.
10. Either party may terminate this Agreement for any reason for any ensuing fiscal year by giving written notice thereof to the other party prior to May 1st of the preceding fiscal year.

11. County's waiver of breach of any one term, covenant, or other provision of this Agreement is not a waiver of breach of any other term, nor subsequent breach of the term or provision waived.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the day and year first above written.

DISTRICT: _____

By: _____

Approved as to form:

District Counsel

COUNTY OF MONTEREY

By: _____

Approved as to form:

Office of County Counsel

RESOLUTION NO. _____

RESOLUTION CERTIFYING COMPLIANCE WITH STATE LAW WITH RESPECT
TO THE LEVYING OF GENERAL AND SPECIAL TAXES, ASSESSMENTS, AND
PROPERTY-RELATED FEES AND CHARGES

WHEREAS, _____ (“Public Agency”) requests that the County of Monterey Auditor-Controller enter those general or special taxes, assessments, or property-related fees or charges identified in Exhibit “A” on the tax roll for collection by the County of Monterey Treasurer-Tax Collector and distribution by the County of Monterey Auditor-Controller commencing with the property tax bills for fiscal year 2024-25

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Public Agency hereby certifies that it has, without limitation, complied with all legal procedures and requirements necessary for the levying and imposition of the general or special taxes, assessments, or property-related fees or charges identified in Exhibit “A”, regardless of whether those procedures and requirements are set forth in the Constitution of the State of California, in State statutes, or in the applicable decisional law of the State of California.

2. The Public Agency further certifies that, except for the sole negligence or misconduct of the County of Monterey, its officers, employees, and agents, with regards to the handling of the USB thumb drive or electronic file identified as Exhibit “A”, the Public Agency shall be solely liable and responsible for defending, at its sole expense, cost, and risk, each and every action, suit, or other proceeding brought against the County of Monterey, its officers, employees, and agents for every claim, demand, or challenge to the levying or imposition of the general or special taxes, assessments, or property-related fees or charges identified in Exhibit “A” and that it shall pay or satisfy any judgment rendered against the County of Monterey, its officers, employees, and agents on every such action, suit, or other proceeding, including all claims for refunds and interest thereon, legal fees and court costs, and administrative expenses of the County of Monterey to correct the tax rolls.

PASSED AND ADOPTED this _____ day of _____, 20____, upon motion of _____, seconded by _____, and carried by the following vote, to wit:

AYES:

NOES:

ABSENT:

EXHIBIT "A"
TO
RESOLUTION CERTIFYING COMPLIANCE WITH STATE LAW WITH RESPECT
TO THE LEVYING OF GENERAL AND SPECIAL TAXES, ASSESSMENTS, AND
PROPERTY-RELATED FEES AND CHARGES

FISCAL YEAR 2024-25

GENERAL TAXES:

SPECIAL TAXES:

ASSESSMENTS:

PROPERTY-RELATED FEES AND CHARGES:

COUNTY OF MONTEREY AUDITOR-CONTROLLER
PROPERTY TAX DIVISION

INFORMATION SHEET FOR ASSESSMENT BONDS AND/OR USER FEES

Please complete following information:

CONTACT INFORMATION

CONTACT PERSON: _____

AGENCY NAME: _____

ADDRESS: _____

PHONE NUMBER: _____

FAX NUMBER: _____

E-MAIL: _____

ASSESSMENT BOND AND/OR USER FEE INFORMATION

FILE NAME: _____

DESCRIPTION: _____

TAX CODE: _____

PARCEL COUNT: _____

TOTAL DOLLAR AMOUNT: \$ _____

Note: If you have more than one charge, please repeat the process for each tax code.

Submitted By: _____

Signature

For Office Use: Date Received _____ Initials: _____