

# MONTEREY COUNTY



## AUDITOR - CONTROLLER

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

**Rupa Shah, CPA**  
AUDITOR-CONTROLLER

April 05, 2019

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

The time is quickly approaching for the processing of the 2019-2020 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. CD 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.

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, 2019** to the following address:

Monterey County Auditor-Controller  
Attn: Rogelio Martinez-Pio  
P O Box 390  
Salinas CA 93902  
Martinezr1@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 [Martinezr1@co.monterey.ca.us](mailto:Martinezr1@co.monterey.ca.us) should you have any questions regarding this matter. Your cooperation is greatly appreciated.

Sincerely,



Rupa Shah, CPA  
Auditor-Controller  
County of Monterey

Encl. 3

cc: Mary A. Zeeb, Tax Collector

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 Monterey County 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 and distribution by the Monterey County Treasurer-Tax Collector commencing with the property tax bills for fiscal year 2019-20

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 CD 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 2019-20

GENERAL TAXES:

SPECIAL TAXES:

ASSESSMENTS:

PROPERTY-RELATED FEES AND CHARGES:

MONTEREY COUNTY 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: \_\_\_\_\_