

# MONTEREY COUNTY

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## WATER RESOURCES AGENCY

PO BOX 930  
SALINAS, CA 93902  
P: (831) 755-4860  
F: (831) 424-7935  
BRENT BUCHE  
GENERAL MANAGER



STREET ADDRESS  
1441 SCHILLING PLACE, NORTH BUILDING  
SALINAS, CA 93901

January 15, 2020

Steve Oliveira  
58125 Pine Valley Road  
San Lucas, CA 93954

Re: APN 421-161-048-000

Dear Mr. Oliveira,

Over the past 3 months, Monterey County Water Resources Agency (MCWRA) staff has been communicating with you regarding property tax assessments to parcel APN 421-161-048-000 owned by Steve Oliveira and Lynette Oliveira. The physical address of the parcel is 58125 Pine Valley Road, San Lucas, CA. During this period, we have been able to resolve some concerns and inaccuracies on your tax bill with TWO issues remaining in disagreement. This letter is intended to provide you with MCWRA's decision on the issues and the information to allow you to pursue an informal and formal appeal on the findings.

Below is a timeline of events that led to our decision to adjust your tax bill:

Between April-July 2019 the MCWRA performed an audit of its tax roll and found several parcels which fell within the boundaries of Zones 2C, 2Y and 2Z which were not being assessed. Further research was done as to the reason for the omission of these parcels in the tax roll and found none which resulted in the inclusion of these parcels onto the 2019-20 Tax Roll.

On October 8, 2019 MCWRA received a call from you questioning \$1,171.70 in assessments for MCWRA Zones 2C, 2Y, and 2Z which appeared on your 2019-20 Tax Bill (Exhibit A).

On October 8, 2019 MCWRA forwarded an email with a description of the assessments and acreage of the property.

On October 8, 2019 MCWRA staff received an email from you stating the acreage used by MCWRA to calculate the assessments was incorrect, we used 160 acres and your total acreage was 120 acres.

On October 9, 2019 MCWRA staff sent an email stating you were correct on the total acreage and that additionally, we had found the Zone 2C sub area was also incorrect in your tax bill. We informed you we would make the necessary adjustments and if you had no additional questions, we would recalculate your assessment and send you a revised bill, unless you had further questions/concerns.

On October 10, 2019 MCWRA received an email in which you requested confirmation that the assessments for Zone 2C, 2Y and 2Z would be completely removed from your tax bill.



On October 10, 2019 MCWRA sent an email in which it was stated the assessments would not be removed from the tax bill but would be adjusted to reflect the correct acreage and subarea. Staff stated the parcel fell within the boundaries of the assessment zones.

On October 10, 2019 MCWRA received an email stating your property had no access to the watershed and that whoever created the ordinances had done so incorrectly. You mentioned you would need to meet with someone in our agency who could explain the maps and boundaries and that you felt compelled not to accept this information and questioned why you hadn't been notified in the past.

On October 11, 2019 MCWRA sent an email stating we would obtain the maps you had requested and that once we had them, we would forward them to you along with copies of the ordinances and engineer reports. I also addressed your concern with the notification by mentioning that MCWRA has public hearings in which the public is notified of rate changes. Additionally, I mentioned that it would be impractical to personally notify over 60,000 APNs in the assessment zones.

On October 11, 2019 MCWRA received an email in which you stated you had concerns with the inconsistencies in your acreage. You mentioned you had just mapped your parcel and had GPS coordinates and hoped that our maps would match.

On October 11, 2019 MCWRA sent an email which included copies of Zone 2C, 2Y and 2Z boundaries (Exhibit B), a close-up map of your parcel showing it fell within the boundaries of these zones (Exhibit C) and links to the engineer's report and ordinances. We also mentioned that in order to schedule a meeting, as you had requested on October 10, 2019, we would need some dates/times that would work for you so that we could coordinate with our Engineering and Hydrologist groups.

On October 14, 2019 MCWRA received an email with a list of concerns as follows;

- If surrounding properties were being included in the additional tax?
- If your assessments were being scrutinized because the county was attempting to obtain more funding?
- If your property was being assessed as irrigation due to the proximity of another property that used irrigation?
- A concern that you were not being properly assessed because your property is grazing land and you questioned the benefits that you received from the river given your location and topography of the parcel.
- You referenced table ES-6 of the Engineer's Report which showed 0 fee for land receiving no charge and that you felt your property fell within this category.

On October 15, 2019 MCWRA sent an email addressing your concerns as follows;

- You will be assessed for the 121.351 acres that make up APN 421-161-048-000. All other parcels surrounding your property are also assessed and property tax bills are sent to the owner(s) of these parcels.
- We apologize if it appears there's additional scrutinizing of parcels, the issue here was that our system flagged your parcel as not being charged for Zone 2C, 2Y and 2Z assessments for the past few of years. Upon initial review, we noticed that the parcel fell within the boundaries of these zones and should therefore be assessed for these charges.
- The engineer's report takes two factors into consideration to set the basis assessment rate.
  - First, it's the geographic location of the parcel. As you mention, table ES-2 denotes the 7 sub areas. Figure ES-6 shows that your parcel falls within sub area "Upper Valley". You may recall from one of my earlier emails in which I mentioned our system erroneously had your parcel in a different sub area. We will correct this.
  - Second, your tax rate is determined by the land use type. These are shown in table ES-4. Depending on the type of category your parcel falls within, your rate will differ. If, as you mentioned your neighbor receives irrigation water, he is assessed at a higher rate for "Irrigated Agriculture" as shown in Table ES-4.
- Your assessment rate reflects that most of your parcel is grazing land. This information was provided in my email from Wednesday, October 9, 2019 at 8:23 AM. As far as what benefits are received from the Salinas River, the Engineer's Report acknowledges that not all landowners benefit equally, and it addresses this by categorizing



parcels in the different factors and sub areas.

On October 17, 2019 MCWRA received an email in which you strongly disagreed with the engineer's report. You mentioned you had been doing some research and that you were aware of other properties that had been incorrectly assessed in your vicinity. You mentioned that the increase to your assessments was unacceptable within your tight budget. You mentioned that you interpreted the engineer's report differently and that you were aware that one of your neighbors was being assessed as no charge. You referenced table ES-4 of the Engineer's Report and that based on this you calculated your assessment to be \$108.90. You mentioned that your property was being assessed as irrigated land when it has not. You mentioned you still disagreed with the boundary lines and that it would be best to sit down and discuss in person.

On October 17, 2019 MCWRA sent an email acknowledging receipt of your 10/17/19 email and letting you know we would perform an audit of surrounding parcels to determine if they were indeed incorrectly assessed as you stated. We mentioned we would try to complete that audit by 10/18/19.

On October 23, 2019 MCWRA sent an email stating we had completed the audit and noted that the only parcels in your vicinity that were not being assessed were those that fell outside the Zone(s) boundaries. We also addressed 3 issues with your calculation in which you arrived at \$108.90 for your assessment, which include the CPI, your acreage and the sub area. We also provided a summary of our interactions, the revised assessments for your parcel which totaled \$569.80 (Exhibit D) and a request for dates and times to schedule a meeting.

On October 30, 2019 MCWRA received an email in which you notified us you were waiting to schedule a meeting as you had been called to fight the fires in Sonoma.

On October 30, 2019 MCWRA sent an email asking you to let us know what time would work once you were back from the Sonoma.

On November 4, 2019 MCWRA received an email in which you stated you could meet the weeks of 11/4/19-11/15/19 except for 11/13/19.

On November 4, 2019 MCWRA sent an email stating we would coordinate with other staff to try to schedule a meeting.

On November 6, 2019 MCWRA sent an email with a tentative meeting date of 11/8/19 at 11AM.

On November 6, 2019 MCWRA received an email accepting the meeting time and date.

On November 8, 2019 Jennifer Bodensteiner, Tanya Hernandez and Fabricio Chombo met with you and your wife to discuss the issues. At the end of the meeting, Ms. Bodensteiner mentioned she would have a member of our Hydrology section call you and further discuss Zone 2C's boundary. Ms. Bodensteiner also mentioned she would provide a more detailed map of zone 2C. Additionally, I shared with you that if you chose to pursue a formal appeal, we had a process to follow but that I did not want you to default on your December 10, 2019 Property Tax Deadline so I would revise your tax bill and mail you a revised bill with the adjustments discussed earlier.

On November 12, 2019 MCWRA submitted a request to the County's Auditor Office to revise your tax bill to reduce it by \$601.90.

On November 12, 2019 Ms. Bodensteiner requested the Hydrology section give you a call and Tamara Voss stated that she would follow up with a phone call.

On December 2, 2019 MCWRA received an email from you reminding us that we were to recalculate the tax bill as the original bill was incorrect.

On December 2, 2019 MCWRA sent an email stating that you were correct, and your tax bill was corrected, and we included a copy of your revised tax bill (Exhibit E) which was obtained from the County's Treasurer Tax Collector



Website. For reference, we included the original tax bill as well as a summary of the changes (Exhibit A and Exhibit D).

As a result of the exchanges described below, we are still in disagreement with the \$568.80 assessment charges to your property and MCWRA would like to inform you that under Monterey County Water Resources Agency (MCWRA) Ordinance 3910 (ordinance), you are entitled to an appeal on the charges assessed to APN 421-161-048-000 for MCWRA Zones 2C, 2Y and 2Z.

### **APPEAL PROCEDURE**

Under section 4.02 of the ordinance, the MCWRA General Manager has the authority to resolve the appeal and make the necessary adjustments to the tax roll. In your case, if the General Manager grants your appeal, the MCWRA would reimburse you for the taxes already paid for Zones 2C, 2Y and 2Z. If you choose to have the General Manager review your informal appeal, you may do so by submitting a letter with your request. The contact information is noted below. I want to emphasize that an informal appeal would not limit or preclude you from submitting any relevant evidence to the Agency or from receiving a hearing before the MCWRA Board of Directors.

To file the informal appeal, the appeal needs to be in writing, signed, and include at a minimum your name, mailing address, phone number, your Parcel Number (421-161-048-000), the amount being appealed, and the factual basis of your appeal. Within 30 days of receipt of an appeal, MCWRA shall acknowledge receipt of the appeal and confirm if all necessary information has been submitted or inform you if additional information is required. If additional information is required, you shall have 30 days to submit the requested information. The period may extend if mutually agreed by both parties. The MCWRA General Manager shall provide a written recommendation as to the appropriate disposition of the appeal within 30 days of receipt of appeal or all supplemental information has been submitted by you, whichever is greater. The written notice shall also include a notice of the Board of Director's meeting at which the appeal will be heard, which shall be scheduled to commence within 60 days of the General Manager's recommendation, unless the time is extended by mutual agreement.

During the formal appeal, the hearing board will be the MCWRA Board of Directors and the hearing shall be heard at a public meeting and may extend to future meetings if needed. The Board of Directors will consider de novo the issues on appeal and it is not bound by the factual determinations of Agency staff which are the subject of the appeal. The decision of the Board of Directors on any appeal shall be final, with no appeal to the Board of Supervisors of the MCWRA, unless such further appeal is permitted by ordinance or other law.

The contact information for the informal appeal is:

Monterey County Water Resources Agency  
Attn: Brent Buche, General Manager  
PO BOX 930  
Salinas, CA 93902.

Should you have any questions please feel free to contact Fabricio Chombo by email at [chombof@co.monterey.ca.us](mailto:chombof@co.monterey.ca.us) or by phone at 831-755-4860.

Regards,



Fabricio Chombo  
Finance Manager

Enclosures: Exhibits A - E

Cc: Brent Buche, Water Resources Agency General Manager

**Exhibit A**

P.O. Box 891, Salinas, CA 93902-0891, (831) 755-5057, www.co.monterey.ca.us/taxcollector

SECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2019 - JUNE 30, 2020

PROPERTY INFORMATION			IMPORTANT MESSAGES
ASMT NUMBER:	421-161-048-000	TAX RATE AREA:	120022
ORIG ASMT:	421-161-048-000	ACRES:	0.00
FEE NUMBER:	421-161-048-000		
LOCATION:			
OWNER JAN. 1st:	OLIVEIRA LYNETTE & OLIVEIRA STEVE		
	OLIVEIRA LYNETTE & OLIVEIRA STEVE		

Original bill date 09/19/2019

2019-2020

COUNTY VALUES, EXEMPTIONS, AND TAXES				
PHONE #	DESCRIPTION	PRIOR	CURRENT	BILLED
VALUATIONS (831) 755-5035	LAND	0	227580	227580
TAX RATES (831) 755-5040		0	0	0
EXEMPTIONS (831) 755-5035		0	0	0
PAYMENTS (831) 755-5057	STRUCTURAL IMPROVEMENTS	0	93032	93032
PERS PROP (831) 755-5035		0	0	0
ADDR CHGS (831) 755-5035		0	0	0
GENERAL INQ (831) 755-5057	H HOMEOWNERS EXEMPTION	0	-7000	-7000
		0	0	0
NET TAXABLE VALUE				313612
VALUES X TAX RATE PER \$100 1.000000				\$3,136.12

VOTER APPROVED TAXES / TAXING AGENCY DIRECT CHARGES & SPECIAL ASSESSMENTS / FEES				
PHONE #	CODE	DESCRIPTION	ASSESSED VALUE	TAX RATE / 100
(831) 385-0606	10000	So Monterey County JUHSD 2012Ref 2012A	313612	0.034598
(831) 755-6700	12000	Hartnell 2014 Ref AB 2015AB 2016 Ref A	313612	0.035605
				TAX AMOUNT
				\$108.50
				\$111.66

PHONE #	DESCRIPTION	DIR CHRG	PHONE #	DESCRIPTION	DIR CHRG	PHONE #	DESCRIPTION	DIR CHRG
(831) 755-4860	MCWRA Zone 2Y	\$90.00	(831) 755-4860	MCWRA Zone 2Z	\$274.70	(831) 755-4860	MCWRA Zone 2C Op	\$545.60
(831) 755-4860	MCWRA Zone 2C Splwy	\$70.60	(831) 755-4860	MCWRA Zone 2C Dv	\$154.80	(831) 755-4860	MCWRA Zone 2C Adi	\$36.00
(831) 783-7082	CSA74 EMSAmbCountyWi	\$12.00						

AGENCY TAXES \$220.16  
DIRECT CHARGES \$1,183.70  
FEES \$0.00  
PENALTY & COST \$0.00  
AGENCY TAXES + DIRECT CHARGES + FEES + PENALTY + COST + DELINQUENT PENALTIES \$1,403.86

1st INSTALLMENT \$2,269.99	2nd INSTALLMENT \$2,269.99	TOTAL TAXES
DELINQUENT AFTER 12/10/2019	DELINQUENT AFTER 04/10/2020	\$4,539.98

**MONTEREY COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB**

ASMT NUMBER: 421-161-048-000 TAX YEAR: 2019  
ORIG ASMT: 421-161-048-000  
FEE NUMBER: 421-161-048-000  
LOCATION:  
CURRENT OWNER: OLIVEIRA LYNETTE & OLIVEIRA STEVE

MAKE CHECK PAYABLE TO:  
Monterey County Tax Collector  
P.O. Box 891  
Salinas, CA 93902-0891

2019-2020 2ND

IF PAID BY 04/10/2020 \$2,269.99

DELINQUENT AFTER 04/10/2020 (INCLUDES 10% PENALTY OF \$226.99 AND \$20.00 COST) \$2516.98

421161048000520198000002269991200000251698720198

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**MONTEREY COUNTY SECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB**

ASMT NUMBER: 421-161-048-000 TAX YEAR: 2019  
ORIG ASMT: 421-161-048-000  
FEE NUMBER: 421-161-048-000  
LOCATION:  
CURRENT OWNER: OLIVEIRA LYNETTE & OLIVEIRA STEVE

MAKE CHECK PAYABLE TO:  
Monterey County Tax Collector  
P.O. Box 891  
Salinas, CA 93902-0891

2019-2020 1ST

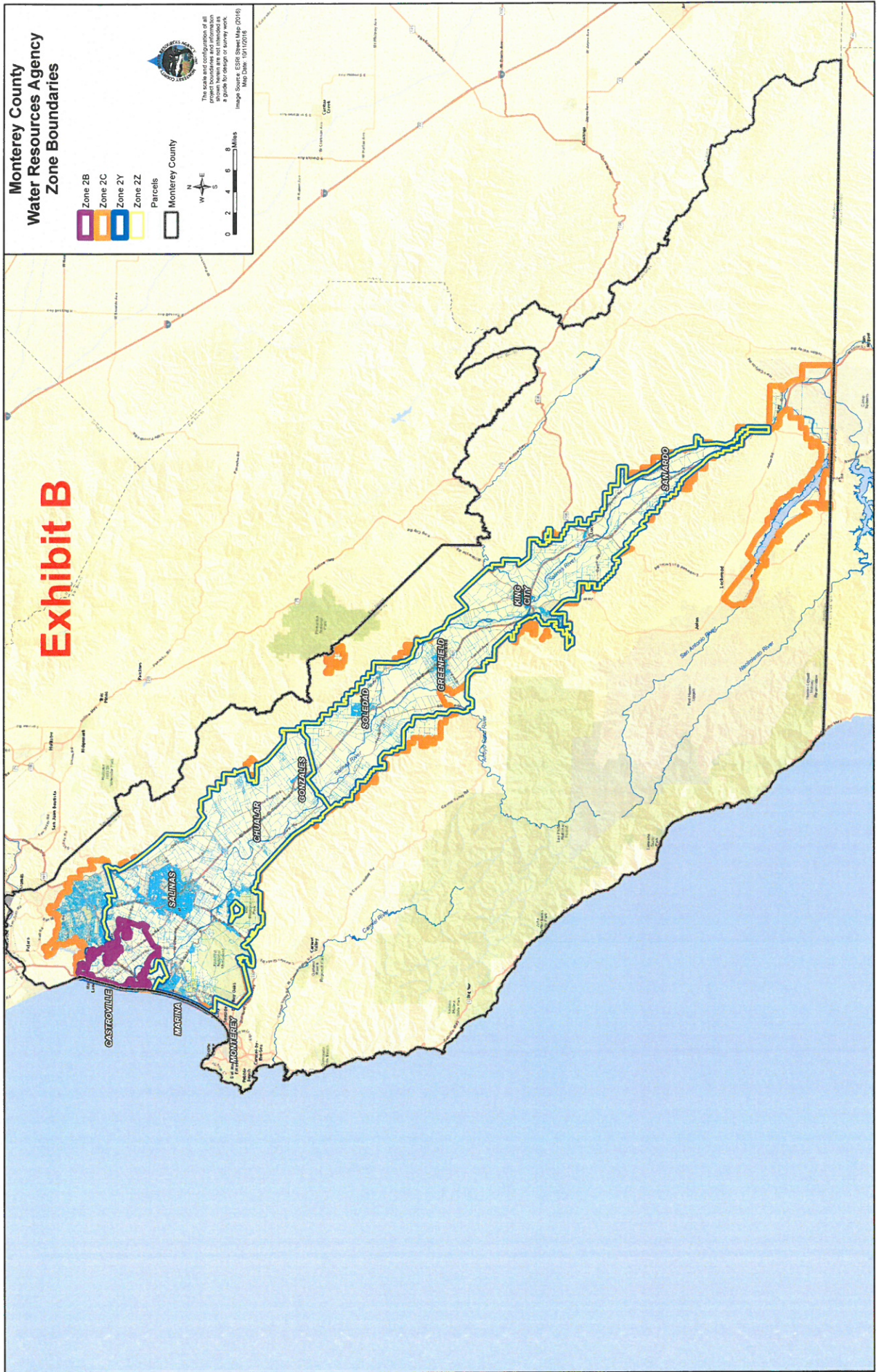
IF PAID BY 12/10/2019 \$2,269.99

DELINQUENT AFTER 12/10/2019 (INCLUDES 10% PENALTY OF \$226.99 AND \$0.00 COST) \$2496.98  
TO PAY TOTAL TAXES, RETURN BOTH STUBS BY 12/10/2019 \$4539.98

421161048000520198000002269991100000249698220198



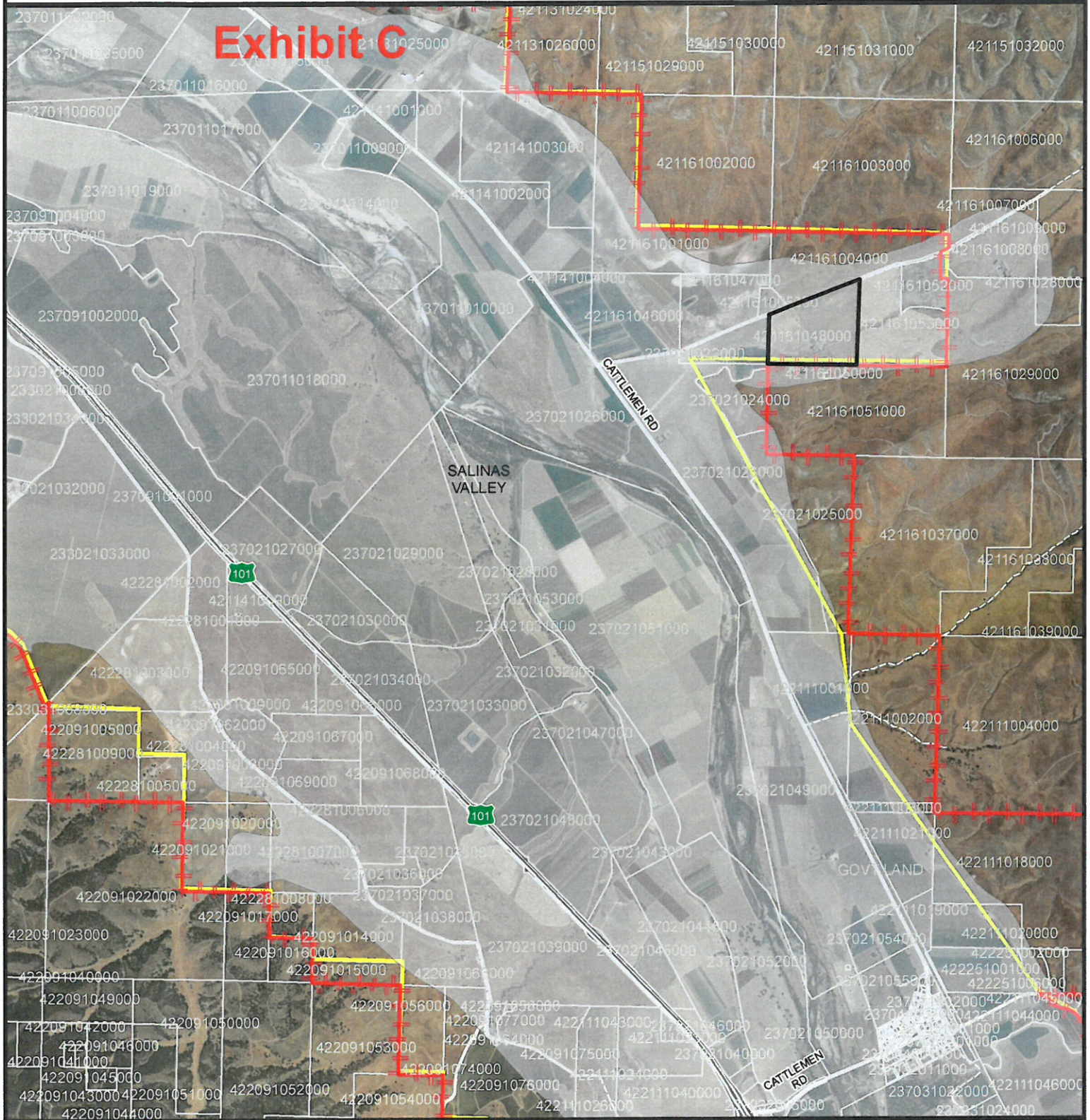
# Exhibit B








# MONTEREY COUNTY WATER RESOURCES AGENCY

## Exhibit C



### ZONE VERIFICATION MAP FOR APN 421-161-048-000

#### Legend

-  DWR\_Salinas Valley GB\_B118\_v6-1
-  MCWRA Zone 2C
-  MCWRA Zones 2Y & 2Z



1 inch = 4,000 feet

0 2,000 4,000 Feet



Note: The scale and configuration of all boundaries and information shown hereon are approximate and are not intended as a guide for design or survey work.

Imagery Source: Google (2018)

Date: 10/11/2019



## Exhibit D

Tax Code	Description	Billed	Revised	Change
80600	MCWRA Zone 2Y	90.00	75.70	(14.30)
80700	MCWRA Zone 2Z	274.70	231.03	(43.67)
81900	MCWRA Zone 2C Ops	545.60	210.95	(334.65)
81901	MCWRA Zone 2C Splwy	70.60	21.54	(49.07)
81902	MCWRA Zone 2C Dvrsn	154.80	0.00	(154.80)
81903	MCWRA Zone 2C Admin	36.00	30.59	(5.41)
<b>Total</b>		<b>1,171.70</b>	<b>569.80</b>	<b>(601.90)</b>



MONTEREY COUNTY 2019 - 2020 PROPERTY TAX BILL

MARY A. ZEEB Treasurer-Tax Collector

P.O. Box 891, Salinas, CA 93902-0891, (831) 755-5057, www.co.monterey.ca.us/taxcollector

**Exhibit E**

SECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2019 - JUNE 30, 2020

PROPERTY INFORMATION				IMPORTANT MESSAGES
ASMT NUMBER:	421-161-048-000	TAX RATE AREA:	120022	Original bill date 11/13/2019 ***CORRECTED BILL***
ORIG ASMT:	421-161-048-000	ACRES:	0.00	
FEE NUMBER:	421-161-048-000			
LOCATION:				
OWNER JAN. 1st: OLIVEIRA LYNETTE & OLIVEIRA STEVE				
OLIVEIRA LYNETTE & OLIVEIRA STEVE				

2019-2020

COUNTY VALUES, EXEMPTIONS, AND TAXES				
PHONE #	DESCRIPTION	PRIOR	CURRENT	BILLED
VALUATIONS (831) 755-5035	LAND	0	227580	227580
TAX RATES (831) 755-5040		0	0	0
EXEMPTIONS (831) 755-5035		0	0	0
PAYMENTS (831) 755-5057	STRUCTURAL IMPROVEMENTS	0	93032	93032
PERS PROP (831) 755-5035		0	0	0
ADDR CHGS (831) 755-5035		0	0	0
GENERAL INQ (831) 755-5057	H HOMEOWNERS EXEMPTION	0	-7000	-7000
		0	0	0
NET TAXABLE VALUE				313612
VALUES X TAX RATE PER \$100 1.000000				\$3,136.12

VOTER APPROVED TAXES / TAXING AGENCY DIRECT CHARGES & SPECIAL ASSESSMENTS / FEES				
PHONE #	CODE	DESCRIPTION	ASSESSED VALUE	TAX RATE / 100
(831) 385-0606	10000	So Monterey County JUHSD 2012Ref 2012A	313612	0.034598
(831) 755-6700	12000	Hartnell 2014 Ref AB 2015AB 2016 Ref A	313612	0.035605
				\$111.66

PHONE #	DESCRIPTION	DIR CHRG	PHONE #	DESCRIPTION	DIR CHRG	PHONE #	DESCRIPTION	DIR CHRG
(831) 755-4860	MCWRA Zone 2Y	\$75.70	(831) 755-4860	MCWRA Zone 2Z	\$231.03	(831) 755-4860	MCWRA Zone 2C Op	\$210.95
(831) 755-4860	MCWRA Zone 2C Sply	\$21.54	(831) 755-4860	MCWRA Zone 2C Dv	\$0.00	(831) 755-4860	MCWRA Zone 2C Ad	\$30.59
(831) 783-7082	CSA74 EMSAmbCountyWi	\$12.00						

PENALTY & COST		\$0.00	AGENCY TAXES	\$220.16
			DIRECT CHARGES	\$581.81
			FEES	\$0.00
AGENCY TAXES + DIRECT CHARGES + FEES + PENALTY + COST + DELINQUENT PENALTIES				\$802.00

1st INSTALLMENT \$1,969.06	2nd INSTALLMENT \$1,969.06	TOTAL TAXES
DELINQUENT AFTER 12/22/2019	DELINQUENT AFTER 04/10/2020	\$3,938.12

MONTEREY COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB

ASMT NUMBER: 421-161-048-000 TAX YEAR: 2019  
 ORIG ASMT: 421-161-048-000  
 FEE NUMBER: 421-161-048-000  
 LOCATION:  
 CURRENT OWNER: OLIVEIRA LYNETTE & OLIVEIRA STEVE

MAKE CHECK PAYABLE TO:  
 Monterey County Tax Collector  
 P.O. Box 891  
 Salinas, CA 93902-0891

2019-2020 2ND

IF PAID BY 04/10/2020 \$1,969.06

DELINQUENT AFTER 04/10/2020 (INCLUDES 10% PENALTY OF \$196.90 AND \$20.00 COST) \$2185.96

421161048000520198000001969062200000218596520198

CUT HERE

MONTEREY COUNTY SECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB

ASMT NUMBER: 421-161-048-000 TAX YEAR: 2019  
 ORIG ASMT: 421-161-048-000  
 FEE NUMBER: 421-161-048-000  
 LOCATION:  
 CURRENT OWNER: OLIVEIRA LYNETTE & OLIVEIRA STEVE

MAKE CHECK PAYABLE TO:  
 Monterey County Tax Collector  
 P.O. Box 891  
 Salinas, CA 93902-0891

2019-2020 1ST

IF PAID BY 12/22/2019 \$1,969.06

DELINQUENT AFTER 12/22/2019 (INCLUDES 10% PENALTY OF \$196.90 AND \$0.00 COST) \$2165.96  
 TO PAY TOTAL TAXES, RETURN BOTH STUBS BY 12/10/2019 \$3938.12

421161048000520198000001969062100000216596720198