

County of Sonoma
Auditor-Controller Treasurer-Tax Collector
Direct Charge Submission Instructions

If this is the first year of your direct charge or your first year preparing the charge, please contact the Property Tax Accounting Division at ACTTC-PropertyTax@sonoma-county.org.

If this is the first year for your charge, a fully executed Agreement for Collection of Direct Charges is required. We must have the Agreement and a copy of your Board's Resolution or Ordinance on file before your charges are added to the tax roll. Additionally, please complete a New Direct Charge Tax Code Request Sheet.

The County of Sonoma may charge a cost recovery fee for each Charge that is to be collected on the County tax roll in an amount sufficient to recover the costs incurred by the County to collect the Charge on behalf of District.

If you require a Parcel Listing, please refer to the Parcel Listing Request Information document.

Creating Electronic File

Create an electronic file according to the following instructions and submit to ACTTC-PropertyTax@sonoma-county.org by **August 10** (statutory deadline).

The following information is provided to assist in submitting direct charges. The charges are to be submitted as an attachment to an email.

Field order:	- Parcel Number	12 digits, without dashes
	- Assessment Amount	Dollars & Cents, <u>must be divisible by 2 or will be rejected</u>
	- Tax Code	5 digits, assigned by the Auditor
	- Agency ID (optional)	10 characters for your use (will not appear on tax bill)

The data must be in either (.csv) or one of three different text file (.txt) formats. Do not include columns headers or footing totals.

Tax Delimited (.txt): Fields are separated by tabs.

Example: 001004029000 25.00 52100 1819Charge

Comma Delimited (.csv): Fields are separated by commas. ****Please only use this format if you are familiar with how it functions. Do not open as an Excel file, this file type must be imported into Excel or data will be compromised. We reject this format more often than it is accepted.****

Example: 001004029000,25.00,52100,1920Charge

Each record should contain only the above information. If you have more than one district, please do not combine the districts into one file. Each district should have its own unique file.

- Please eliminate parcels that are exempt from a charge as stated in the Voter Approved Ballot Measure authorizing the parcel charge or any exemptions such as Senior Citizens, contiguous parcels, etc. These parcel exemptions must be determined and authorized by the District. ACTTC does not maintain exemption information.
- If you intend to charge Public Utility parcels or Non-Taxable parcels, do not put this information in the electronic file. Please use the Non-Taxable and Public Utility Transmittal Sheets for these submissions.
- Any rejected parcels will be returned for review and correction. Rejections can include inactive parcels, Non-Taxable parcels, Zero dollar charges, dollar amounts not divisible by 2 (For example \$52.11) or incorrect formatting. Our office will review all rejections and provide relevant detail to assist with corrections.

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Submitting File

Send the file as an attachment in an email to ACTTC-PropertyTax@sonoma-county.org

Please include the following information in the body of your email:

DISTRICT NAME
TAX CODE
PARCEL COUNT
TOTAL CHARGE

Review Direct Charge Tax Code Detail and Export

After your electronic file has been imported, you will receive an email with the Direct Charge Tax Code Detail Report and Export report, including parcels and charge amounts.

Please review the Direct Charge Tax Code Detail and Export reports carefully for accuracy before completing and returning the Approval of Direct Charge Levy form. All charges and corrections **must be completed and submitted** to the Auditor-Controller Treasurer-Tax Collector's Office by **August 10**. This information will be included on the tax bills to be mailed in October.

Approval of Direct Charge Levy

Complete and return the Approval of Direct Charge Levy form **after** reviewing the Direct Charge Tax Code Detail report and Export report for accuracy.

We require the name and phone number of the current contact person for your agency (phone numbers will appear on the tax bills). Please note, this phone number cannot be an answering machine. Tax payers must be able to call and speak to a person if they have questions about the charge.

Please email the signed Approval along with a copy of your Board's resolution and/or ordinance (or other Authority) by September 1, to enroll Direct Charges on the Secured Roll.

Tax Bills

Tax bills will be mailed in October. If after that time you wish to make adjustments to your Direct Charges, please use the Request for Auditor to Remove-Correct-Add Direct Charge Form. Your agency is responsible for any refunds on paid installments. Please confirm whether parcels are paid or unpaid before submitting the form.

The property tax system will not prepare a tax bill if the total amount due is \$10 or less.

Tax Collection

Any unpaid tax bill amount that totals \$20 or less will be cancelled at the end of the fiscal year.

Any parcel without delinquent ad valorem taxes will not be sold at public auction regardless of any delinquent direct charges by outside districts. When a parcel is identified as having delinquent direct charges only, the Tax Collector will remove the direct charge from the tax roll and notify the originating district in writing.

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Allocation of Taxes and Apportionment Reports

Taxes are collected throughout the year and allocated through our apportionment process which occurs in December, April, June and July. Collections of prior year delinquent taxes are apportioned in December, April and July.

Following each apportionment process, the paid and unpaid parcel detail reports for current and prior year direct charges will be available on the Tax Professionals section of the Property Tax Accounting Division website:

<https://sonomacounty.ca.gov/administrative-support-and-fiscal-services/auditor-controller-treasurer-tax-collector/divisions/property-tax-accounting/tax-professionals/apportionment-reports>

These reports are searchable by tax code and include all parcels that have been paid in the specified apportionment period. Unpaid Parcel Detail reports include all unpaid parcels at the time of apportioning only. Payment status of a parcel can be viewed online on the Auditor-Controller Treasurer-Tax Collector's Property Tax Payments website (under the header Online Property Taxes):

<http://sonomacounty.ca.gov/ACTTC/Revenue-Accounting/Property-Tax-Payments/>

Remittance of Tax Revenue

If you do not bank with the County of Sonoma Treasury, the apportioned funds will be remitted directly to your bank shortly after each apportionment in December, April and July. Our office will provide notification of payment, including a Balance Sheet and Transaction Detail report for your records.

Please provide remittance instructions or any changes to banking information to Property Tax Accounting staff to ensure timely payments.

Property Tax Accounting Division Contact Information

Any questions on this process can be directed to the Auditor-Controller Treasurer-Tax Collector's Property Tax Accounting division:

Division Email

ACTTC-PropertyTax@sonoma-county.org

Brian Pacula

Accountant II

707-565-3277

Brian.Pacula@sonoma-county.org