

INSTRUCTIONS FOR FIXED CHARGE SPECIAL ASSESSMENTS (FCSA)

1. Submission Dates:
 - a. FCSAs will be accepted only between July 1 and August 10, 2025 and must be accompanied with a letter of certification signed by an official of your agency. (See Attachment E)
 - b. FCSAs will not be accepted after August 10, 2025.
 - c. Any errors on FCSAs submitted on August 10, 2025, cannot be corrected. It is suggested that you file your FCSA prior to August 10, 2025, to allow for edit and correction.
2. Input Format Requirements:
 - a. FCSAs applicable to no more than 50 parcels per total agency submission may be submitted on a typewritten list via Format/Form - Attachment B.
 - b. FCSAs applicable to more than 50 parcels per total agency submission must be submitted in electronic file format by E-mail or CD formatted per Attachment C. Each CD should be labeled with the agency name, fund numbers, contact person, telephone number and E-mail address to facilitate notification and transmittal of errors and rejected records.
 - c. These are the only types of format inputs that will be processed.
3. Alterations/Corrections after submission, but prior to August 10, 2025.
 - a. Rejected FCSAs will be reported to you upon discovery by E-mail.
 - b. Corrections must be submitted using the input formats stated in number 2 above.
 - c. A revised certification letter must be submitted with any change. (See Attachment E)
 - d. Any alteration after submission, but before August 10, 2025 must be made by a representative of your agency. Auditor's personnel are not permitted to alter your submission.
 - e. Corrections will be accepted for rejected items only; do not resubmit your entire list.
4. FCSA Charge Parameters:
 - a. FCSAs must be for the current year and in even cents. Any odd cents will be dropped.
 - b. FCSAs with a zero charge will not be processed.
 - c. Any FCSA applicable to a parcel without a value should be collected by you in some other manner. A tax bill is not prepared for a no-value parcel (no land and improvements), therefore, the Treasurer-Tax Collector has no way of collecting the assessment. **Requests for override will not be processed.**
 - d. FCSA fees may be placed on parcels where the exemptions net the Assessed Value to zero. If uncollected at year-end, the FCSA will be deleted by Property Tax Services (PTS) at a cost to your Agency of \$15/parcel. This deletion by PTS is necessary as these parcels have no taxes due and, therefore, cannot be transferred to the Delinquent Secured Tax Roll.

Attachment A
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4. FCSA Charge Parameters (continued):

- e. Items applicable to governmental agencies (other than State Assesseees listed on Attachment D) must be billed by you as these agencies do not appear on the Assessment Roll.

5. FCSA Data Parameters:

- a. A parcel is in one TRA only.
- b. The Assessment Roll, in parcel number order, will be available in the Assessor's office, Room 103, at the County Administration Center on or about July 1, 2025. Please call (619) 236-3771 to verify its availability.
- c. New or first time FCSAs require new fund numbers. Fund numbers can be obtained by submitting a written request. Contact Jill Romero of Property Tax Services by email at Jill.Romero@sdcountry.ca.gov for more information.
- d. FCSAs applicable to State assessed property (public utilities) must be identified on the typewritten list or electronic file. Attachment D lists the State Assesseees for 2025/26. Please call PTS to obtain Tax Rate Areas for public utility companies. **Please submit only one amount for each assessee/TRA combination.**
- e. Your FCSAs are processed as received. Verification of the parcel numbers on which you are placing an assessment is the responsibility of the agency.

6. Corrections after August 10:

Your agency may request the Auditor to reduce or cancel a FCSA after the extended assessment roll is prepared. Per agreement, there will be a \$15.00 per parcel correction fee.

Note: Changes for FCSAs are processed for reductions only, no increases can be processed.

Reductions/cancellations of FCSAs are not permitted on the first or second installment amount only.

- a. Attachment F of this packet is the form to be used when requesting a reduction or cancellation of FCSA after August 10.
- b. A returned copy of Attachment F will be emailed when the correction fees are assessed on the following Tax Apportionment.

7. Per agreement, the collection fee of 10¢ per parcel shall be charged by the County Auditor and Controller for each FCSA entered on the County's Assessment Roll.

8. Removal/Deletion of FCSA funds:

FCSAs that have expired or are no longer used by your agency may be closed by submitting a written request to the Auditor. Contact Jill Romero of Property Tax Services by email at Jill.Romero@sdcountry.ca.gov for more information.