COUNTY OF MARIN

DEPARTMENT OF FINANCE

PROPERTY TAX DIVISION

MINA MARTINOVICH, CPA
DIRECTOR OF FINANCE

SANDRA KACHAROS, ASSISTANT
ASHIA ISMAIL, DIVISION CHIEF

Date: June 12, 2024

RE: FY 2024-25 Annual Instructions for enrolling Parcel Taxes and Special Assessments on Secured Tax Roll

Dear Taxing Jurisdiction:

The purpose of this letter is to provide all taxing jurisdictions (districts) that levy parcel taxes and special assessments (direct charges) on the county tax rolls with instructions for completing that annual enrollment process.

Beginning June 2024, the Marin County Auditor-Controller (Department of Finance) will begin accepting the FY 2024-25 forms that are required for the annual tax roll process. It is imperative that each district adhere to the August 10th statutory deadline for delivering and certifying their direct charges to the County Auditor-Controller. The requisite transmittals for the annual enrollment process are outlined below:

Transmittal Type: (Please refer to Attachment I for timeline and due dates)

1) T1- Form: Contact Information and Request for Property Tax Preliminary reports
2) T3- Form: Ballot Measure Rate Schedule
3) T2- Form: Modify Parcel Data Charges/Electronic Download File
4) T4- Form: Request Property Tax Full reports
5) T5- Form: Final Annual Certification and Request for Property Tax Final reports
6) T6: Update Incorrect Situs Address (uncommon)

District Responsibilities:

It is the district's responsibility to determine the accuracy and validity of each of their direct charges, including the correct Assessor's Parcel Number (APN) and the amount charged. The County is not responsible for the validity or the computation of district charges. If the district needs to place its charge on a parcel that does not have a billable APN, the district may choose to bill and collect that charge directly from the property owner or the responsible party. Districts should keep current and comply with any changes in legislation that may impact them.

If a district uses the Office of the Assessor's use code or property characteristics to assist in determining their charge, the district does so at its own risk. The Office of the Assessor maintains its property database only for the purpose of ad valorem taxation as required by Revenue and Taxation Code, not for parcel taxes or special assessments.

Rates:

Whether your district has a new or existing direct charges for the 2024/2025 Secured Property Tax roll, you will need to submit the Ballot Measure Rate Schedule (T3 Form) along with supporting documents. For voter approved charges, provide the Ballot Measure. For all other charges, include a copy of the legal authority authorizing the charge.

Reports:

Preliminary reports:

Districts must request the Property Tax Preliminary reports by submitting T1 form. The reports will be provided early July and will include a list of tax rate areas (TRA), foreign parcels and Exemption report (if applicable).

Dead Parcel History report (for merged or segregated property):

To determine if an APN that was charged in the prior year has been assigned a new APN resulting from a parcel merge or segregation, districts should review the "Dead Parcel History" and assign their charge to the new APN(s), if appropriate. To obtain a Dead Parcel History report, contact the assessor at: assessordata@marincounty.org.

Full reports:

In early August, after all enrollments and updates have been processed, each district will be provided with Property Tax Full reports after they submit their T4 form. Districts must verify and certify calculations, charges, and any changes to the parcel tax data, before completing their certification on T5 form.

Final reports:

In late August, Property Tax Final reports will be provided to each district with the final results of their parcel taxes or special assessment on the Secured property tax roll.

If you have any questions, please contact the property tax staff at propertytax@marincounty.org or call 415-473-6168.

Best Regards,

Ashia Ismail

Ashia Ismail
Property Tax Division Chief
County of Marin

Cc: Mina Martinovich, CPA, Director of Finance
Sandra Kacharos, Assistant Director of Finance
Long Truong, Accounting Unit Manager
Dana Proctor, Senior Accountant
Vanessa Riedel, Senior Accountant

Attachments:

I. FY 2024-25 Annual Special Assessment Enrollment Timeline
II. FY 2024-25 T-Forms (T1 to T6)
III. Use Code: List of Assessor Use Code for Secured and Unsecured Assessment Roll

COUNTY OF MARIN

TAX COLLECTOR

DIVISION OF THE DEPARTMENT OF FINANCE

MINA MARTINOVICH, CPA
DIRECTOR OF FINANCE

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Attachment I

FY 2024-25 Parcel Taxes and Special Assessment Enrollment Timeline

6/12/2024	County to send **Annual Enrollment Instruction Letter and timeline.**
6/12/2024	Annual Enrollment Workshop for Districts
Deadlines	*** Forms can be submitted before deadline dates.**
6/24/2024	**T1- Form: Contact Information and Request for Property Tax Preliminary reports.** Districts to provide internal and public contact information and request the preliminary reports.
7/5/2024	**T3- Form: Ballot Measure Rate Schedule.** Districts to report rates of new and existing Special Assessment. A form must be completed for each fund.
8/2/2024	**T2- Form: Modify Parcel Data Charges**. Districts to report and authorize the County to make changes or adjustments to the parcel and to add, modify or remove charges from the tax bill. **For larger districts: (Electronic File)** The County will provide an electronic download file from the Property Tax system. The district is to verify the information, make any changes and confirm that all information is accurate. Then submit the file back to County IST.
8/02/2024	**T4- Form: Request Property Tax Full reports.** Districts to request Property Tax Full reports. The reports are provided after all changes have been updated. Districts must review and verify changes submitted on both electronic file and T2. **These reports are required to complete the T5 form.**
8/09/2024	**T5- Form: Final Annual Certification and Request for Property Tax Final reports.** Districts to verify and certify calculations, charges and any changes to the parcel tax data by reviewing the Property Tax Full reports. This form authorizes the County to place the charges on the property tax bill.