

## **Direct Assessment Apportionment**

### **What to Expect from the San Joaquin County Auditor-Controller's Office**

1. The Property Tax Division of the Auditor-Controller's Office (ACO) processes direct assessments and places them on the current year's property tax bill.
2. San Joaquin County is currently on the Alternative Method of Tax Apportionment, also known as the Teeter Plan, which is the methodology to apportion taxes and assessments on the County's Secured Property Tax Roll. Under the Teeter Plan, the Special Districts receive 100% of the adjusted tax charges instead of waiting for the taxes to be collected.
3. On June 26, 2012, the County Board of Supervisors adopted Board Resolution R-12-205 to remove the following direct assessments from the Teeter Plan:

Code Enforcements  
Civil Penalties  
Administrative Citations  
City of Lathrop CFD 2006-1  
City of Lathrop CFD 2006-2, the Non-Public Safety Portion only

On September 15, 2015, the County Board of Supervisors adopted Board Resolution R-15-136 to remove all "Property Assessed Clean Energy" (PACE) direct assessments from the Teeter Plan.

Please note that these assessments will be apportioned on a collection basis.

4. Direct assessment information must be submitted to the ACO no later than August 10<sup>th</sup> of each year. There are specific requirements for placing direct assessments on the tax roll. Please see the enclosed letter.
5. If the information you provided includes invalid parcels or is rejected by our system, the ACO will immediately notify your office. The ACO expects a response from you within three days as to how the error will be corrected.
6. In mid-October, all direct assessments are placed on the tax roll, and a letter stating the total assessment for each special district will be mailed.
7. The Treasurer-Tax Collector mails the property tax bills by October 31<sup>st</sup>.
8. Please note there is generally a difference between the beginning charge and adjusted charge. The beginning charge is the direct charge enrolled for the annual property tax bill. The adjusted charge reflects all tax roll corrections throughout the year.
9. The ACO apportions the adjusted charges as follows:

December	53%
April	47%