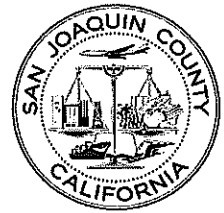




**JEFFERY M. WOLTKAMP, CPA**  
**AUDITOR-CONTROLLER**  
**SAN JOAQUIN COUNTY**



ASSISTANT AUDITOR-CONTROLLER  
Jian Ou-Yang, CPA

CHIEF DEPUTIES  
Randipa Gauba - Accounting  
Zaakir J. Akhtar, CPA - Internal Audit  
Dena Mannor - Payroll  
Stanley Lawrence - Property Tax

**MEMORANDUM**

**DATE:** March 26, 2026  
**TO:** All Taxing Districts Placing Direct Charges  
**SUBJECT:** Fiscal Year 2026-27 Direct Assessment Processing Instructions

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For your District's direct charges to be added to the fiscal year 2026/27 tax bills, your District will need to submit the necessary information to our office no later than August 10, 2026. The following items must be received by our office to begin processing:

1. Submit a list of direct assessment rates per use code.
2. Submit a file listing assessments that should be assessed a different amount, especially mobile home parks, State Board of Equalization parcels, and parcels containing pole barns. Only submit one comprehensive list for all exceptions.
  - a. Please note that an "override" assessment amount means that it will replace the previous assessment amount and, therefore, will be the amount enrolled.
  - b. The file can be in comma or tab delimited text format. Each line should contain the 12-digit assessment number, the assessment amount using decimals but no commas, and the 5-digit tax code. (Please refer to Direct-Charge-File-Format and Record Layout Sample)
3. A copy of the resolution or ordinance of your governing body approving the assessment must accompany your data. Any assessment sent without a signed resolution or ordinance will be returned, without exception. The resolution or ordinance must state the following:
  - a. The assessment is in compliance with all laws pertaining to the levy of the particular assessment. The specific code section must be cited.
  - b. The assessment is levied without regard to property valuation.
  - c. The purpose of the assessment.



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4. Provide completed and signed Certification of Assessment.
5. Provide completed and signed San Joaquin County Special Assessment Charge Agreement between the county and the taxing district (Government Code Section 29304).
6. Complete and provide Direct Assessment Information Sheet.
7. Please contact us immediately if you cannot meet this deadline.
8. All taxing district assessment files and correspondence should be e-mailed to [auditorproptax@sjgov.org](mailto:auditorproptax@sjgov.org)

If you have any questions, please contact me at (209) 953-1181 or [auditorproptax@sjgov.org](mailto:auditorproptax@sjgov.org)

Sincerely,  
Jeffery M. Woltkamp, CPA  
Auditor-Controller

*Vanny Prach*

Vanny Prach  
Accounting Technician II

Enclosures (7)  
Certification of Assessment  
Special Assessment Charge Agreement  
Direct Assessment Apportionment  
Direct Charge Information  
Record Layout Samples  
New Taxing Districts Required Document  
Direct-Charge-File-Format