

TREASURER-TAX COLLECTOR

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Special Assessments

Taxpayers often have questions about special assessments and other fees that appear on their property-tax bills, however, the Treasurer-Tax Collector has no control over the amount or placement of special assessments on tax bills. Each special district must be contacted for information. The tax bill lists a telephone number for each district that has an assessment on that bill.

Community Facilities Districts (Mello-Roos)

One such assessment is Mello-Roos fees, which appears on property-tax bills with the name of Community Facilities District fees. If you have any questions call the Community Facilities District named on your tax bill.

Mello-Roos districts are established by local governments at the request of a developer to finance specific public facilities and services such as schools, parks and libraries. Mello-Roos districts were authorized by state law in 1982. This law allows any public agency to establish a Mello-Roos district, which then can issue the necessary tax-exempt bonds and impose fees to pay off these bonds. These bonds are paid off by the property owners within the Mello-Roos district who are charged a separate fee on their property-tax bills.

A Mello-Roos fee is a separate charge on the property-tax bill. This is in addition to the 1 percent property-tax rate allowed by **Proposition 13**. Mello-Roos fees may be levied only as long as they are needed to pay off the bonds. Typically, the duration is 20-25 years. Mello-Roos fees can range from minimal to substantial depending on the improvements being made and the number of properties in the district. Mello-Roos districts are located throughout the County and are normally found in large, new subdivisions. Your property-tax bill will identify Mello-Roos fees as a CFD (Community Facilities District) followed by a fee amount.

If you have questions about Mello-Roos fees, you should call the appropriate city or district identified on your tax bill.

Special Assessment Districts (1911, 1913, 1915 Improvement Bond Acts)

Another type of special assessment district can exist through the use of various improvement bond acts. These types of special assessment finance public improvements such as streets, water distribution and sewer systems, and utilities. These assessment districts are different from Mello-Roos districts in that the improvements benefit specific properties.

The purchaser of a property subject to an improvement bond district assumes the bond obligation which is a lien against the property. Again, the Treasurer-Tax Collector has no control over these charges.