

# The County of Yuba



## Office of the Auditor-Controller

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July 15, 2022

Jim Goodwin  
Wheatland City Manager  
111 C St  
Wheatland, CA 95692

Dear Mr. Goodwin,

As a result of an audit of our property tax procedures and calculations for the fiscal years 2014/2015 through 2020/2021, the State Controller's Office identified a number of findings that affected the calculation, allocation, and apportionment of some aspects of our property tax processes. While I do not have the final report from the State Controller's Office, I will share the draft report as it was presented to the county and will forward the final report once I receive it. There are two findings for the current year audit. The first one deals with the County over collecting property tax administration fees (PTAF) from the City of Wheatland for the years 2017/18 through 2020/21. For that time period, the City of Wheatland was overcharged by \$49,807.37. Additionally, the County corrected the error for the 2021/22 fiscal year and the City was not overcharged for that timeframe.

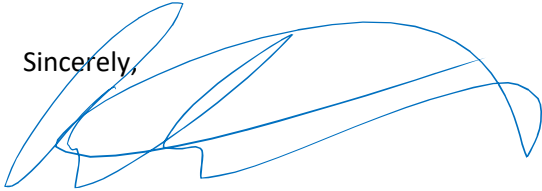
The second finding deals with errors in the VLF (Vehicle License Fee) calculation for the years 2015/16 through 2020/21. The VLF Shift calculation for the City of Wheatland incorrectly factored the annexation in the year 2015/16 resulting in too much of the revenue being shifted to the City from ERAF in the amount of \$257,723.97 over the affected timeframe. Due to the timing of the audit and the findings, I elected to not adjust the VLF calculation for the 2021/22 fiscal year. The corrections for the 2021/22 fiscal year are the City of Wheatland owing ERAF an additional \$50,501.68.

The following tables summarize the impacts of the findings:

	Audit Period 2014/15		Fiscal Year 2020/21	
	Finding 1: PTAF	Finding 2: VLF	Finding 1: PTAF	Finding 2: VLF
City of Wheatland	\$ 49,807.37	\$ (257,723.97)	\$ 0.00	\$ (50,501.68)
County of Yuba	\$ (49,807.37)			
ERAF		\$ 257,723.97		\$ 50,501.68

Please consider this letter as a request for repayment of the VLF funds. The County Administrator's Office will coordinate the repayment of the VLF calculated funds as well as the reimbursement associated with the PTAF. Please work with them to finalize the details. If you have any additional questions, please let me know. I am happy to help any way I can.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Richard Eberle', with a large, sweeping flourish extending to the right.

Richard Eberle, CPA  
Auditor-Controller  
County of Yuba