

The County of Yuba



Office of the Auditor-Controller

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July 15, 2022

Jim Schaad
Marysville City Manager
526 C St
Marysville, CA 95901

Dear Mr. Schaad,

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 Marysville for the years 2017/18 through 2020/21. For that time period, the City of Marysville was overcharged in the amount of \$134,394.64. 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 factors for the City of Marysville resulted from the incorrect assessed value used for the calculation. This resulted in shifting too much revenue to ERAF in the amount of \$256,019.31 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 Marysville is owed an additional \$50,100.60.

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 Marysville	\$ 134,394.64	\$ 256,019.31	\$ 0.00	\$ 50,100.60
County of Yuba	\$(134,394.64)			
ERAF		\$ (256,019.31)		\$(50,100.60)

The County Administrator's Office will coordinate the repayment of the VLF calculated funds as well as the PTAF reimbursement. 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