

(Print on District Letterhead)

Date

County Tax Collector

Name of County Tax Collector

Address of County Tax Collector

Dear Name of Tax Collector:

The California Department of Transportation (Department) is in receipt of a delinquent property tax notice for Parcel Number XXX-XXX-XXX in the name of Name on Tax Bill for a property address at Address on Tax Bill. In accordance with Sections 104.6 and 104.10 of the Streets and Highways Code, the Department is obligated to pay each county twenty-four percent (24%) of the rental revenues collected by the Department from properties situated within that county.

Pursuant to Section 104.10 of the Streets and Highways Code, the county auditor distributes any payments received from the Department to the county, to each revenue district for which the county assess and collects real property taxes and assessments, and to every other taxing agency in which the property is situated, except that one-half of the allocation for a rental property shall be allocated to the city in which the rental property is located. The payments received by the respective jurisdictions shall only be expended for the purposes authorized by Article XIX of the California Constitution. Section 104.10 of the Streets and Highways Code also specifies that the Department shall distribute the computed payment no later than the first day of November following the close of any fiscal year. The Department certifies the amount of such rentals attributable to each county with the Department of Finance and notifies each county of the rental and location of each piece of rental property.

The provisions of Section 104.13 of the Streets and Highways Code directs the Department to act as agent for payment for possessory interest taxes due from persons to whom the Department rents property. Subdivision (c) of Section 104.13 of the Streets and Highways Code provides that all funds distributed to a county pursuant to Section 104.10 of the Streets and Highways Code shall be deemed to be in full or partial payment on the total possessory interest taxes due on the property. The Department is respectfully requesting that the county not send any possessory interest tax bills to the Department, its

SAMPLE POSSESSORY INTEREST TAX LETTER (Cont.)

EXHIBIT
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tenants or lessees unless such bills are accompanied by justification that the computed payment to the county was in insufficient amount for the possessory interest tax due for that year. If you have any questions, please contact Name of Senior Right of Way Agent, Senior Right of Way Agent, by telephone at XXX-XXX-XXXX.

Sincerely,

Name of Senior Right of Way Agent
Senior Right of Way Agent
