



**COUNTY OF RIVERSIDE
OFFICE OF THE AUDITOR-CONTROLLER**

**BEN J. BENOIT
AUDITOR-CONTROLLER**

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ASSISTANT AUDITOR-CONTROLLER**



FIXED CHARGE PROCESSING (Corrections)

Fiscal Year 2026-2027

09/28/2026

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4080 Lemon Street, 6th Floor
Riverside, CA 92501

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For more information on process requirements, forms, published reports, and related material, please visit our website at: <https://auditorcontroller.org/property-tax-fixed-chargespecial-assessments>

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FIXED CHARGE CORRECTIONS

- 1) The deadline for current year roll corrections is **November 2, 2026**, and must be submitted via email to **Ptax_RCFixedCharges@rivco.org**. Any other requests for current year corrections received after November 2nd shall be subject to approval by both the Office of the Auditor-Controller and the Office of the Treasurer-Tax Collector. Please note that the Office of the Treasurer-Tax Collector has certain periods when **Fixed Charge correction requests cannot be approved**. Requests submitted during these blocked-out periods will be placed on hold until approval resumes. This is due to internal system controls.

IMPORTANT: The annual fixed charge processing period is now closed. Correction requests will be considered only to revise charges that were included in the original submission. Requests to add new charges will not be accepted.

Current Year request:

- 1) If the *first installment* has been paid and the *second installment* remains unpaid, the annual amount will be updated. If a refund is due, it will be applied to the second installment.
- 2) If the entire bill has been paid in full, the District will issue the refund. No correction will be processed.

Prior Year request:

If the entire bill has been paid in full, the District will issue the refund. No correction will be processed.

INSTRUCTIONS FOR FIXED CHARGE CORRECTIONS

Only information received in the following approved format will be accepted for processing. Requests that do not conform to this format will be returned to the District. Each request must be submitted by email and must include the following attachments: (1) a letter on City or District letterhead, signed by an authorized person from that City or District (see sample letter on page 4); and (2) a CSV file containing the correction information. The person requesting the correction must be listed on the Authorized Signature form that was previously submitted during annual enrollment (see sample form on page 5). Once received by the Auditor-Controller's Office, the request will be kept on file for future verification. Original signatures sent electronically are accepted.

Requests must include:

- 1) A brief **description** of the reason for the adjustments. (Example: City or District error; paid directly to City or District; or removing charges due to foreclosure proceedings). See Revenue & Taxation Codes:

4832.50 **Paid directly to the district or city** - Does not allow 30 days to pay.
- 2) **Revenue and Taxation Code:** Ensure your request includes the R&T Code.
- 3) **Tax Year:** Indicate Fiscal Tax Year of the Request.
- 4) **Total number of corrections:** Enter the total number of PINs being corrected for each fund.
- 5) **PIN Number:** Must be a complete 9-digit number (123456789) or 10 digits for SBE.
- 6) **Fund/District Number:** 68-XXXX-FC (District numbers must include the "-FC").
- 7) **Current and new charge amounts:** Use the total amount currently on the tax roll; do not break down by installment amount, and do not include penalty, interest, or other charges.

For each correction made, a charge per PIN per Tax Year, and per Fund fee will be deducted from the Current Secured Apportionment. Correction fees are listed below.

Electronic Data File

#	CSV Field	Required Entry
1	PIN	9-digit PIN, or 10-digit PIN for SBE
2	SAShortDescr	District number, e.g., 68-2105-FC
3	CorrectedAmount	New corrected amount, e.g., 0
4	OldAmount	Must contain the exact text OldAmount in the file
5	CurrentAmount	Old amount currently in the system that is being corrected
6	SAShortDescr-RTCode	Must contain the exact text 68-2105-FC-RTCode
7	RTCode number	R&T code, 4832.50

Fixed Charge Correction (Import File – Fixed Charge Roll Correction Import)

Required CSV format

The CSV file must contain the following columns in this exact order:

PIN, SAShortDescr, CorrectedAmount, OldAmount, CurrentAmount, SAShortDescr-RTCode, RTCode

Example:

414163005,68-2105-FC,0,OldAmount,3660,68-2105-FC-RTCode,4832.50 (correcting charges to zero)

483278612,68-2105-FC,1830,OldAmount,3660,68-2105-FC-RTCode,4832.50 (correcting charges to 1830)

Fees

The following are the list of fees for fixed charge corrections:

- \$96.14, per Fund/District
- \$0.11 x per PIN
- \$6.62 x per PIN (Tax Collector's Fee)

Notes for Corrections:

- 1) This is for **unpaid** PINs **only**. All **Paid** PINs will be rejected.
- 2) Attach your letter for Fixed Charge Corrections and the **CSV** file in the required format above.

Before submitting, confirm:

- ☐ PINs are unpaid.
- ☐ CSV columns are in the required order.
- ☐ CorrectedAmount reflects the desired corrected charge.
- ☐ CurrentAmount reflects the amount currently on the tax roll.
- ☐ The R&T Code is included (4832.50).
- ☐ The signed correction letter is attached.
- ☐ The CSV file is attached.

Corrections are to be submitted via email to Ptax_RCFixedCharges@rivco.org.

For questions or assistance, contact the Auditor-Controller – Property Tax Division, Fixed Charges:

Megan Davis:	(951) 955-0325
Manuel Mejia:	(951) 955-6406
Adrian Potenciano:	(951) 955-1159
April Ashley:	(951) 955-0326

SAMPLE LETTER FOR ALL FIXED CHARGE CORRECTIONS

CITY OR DISTRICT LETTER HEAD

Date: October 1, 2026

To: County of Riverside
Office of the Auditor-Controller
Property Tax Division
4080 Lemon St. 6th Floor
P. O. Box 1326
Riverside, CA 92502-1326

Attention: Auditor Controller's Office - Property Tax Division

Subject: Request for Corrections to (Fiscal Year) Fixed Charges
District Name (City, School, etc.)
Fund 68-XXXX Request Total (Number of Corrections)

Due to (the reason, and R&T code), please (remove, increase, or decrease) the following fixed charges from the (Fiscal Year) tax roll:

District	Tax Year	Fund	Current Amount	New Amount
(Description)	0000-0000	68-0000-FC	\$0,000.00	\$0,000.00

Fixed Charge Correction (Import File – Fixed Charge Roll Correction Import)

PIN,SAShortDescr,CorrectedAmount,OldAmount,CurrentAmount,SAShortDescr-RTCode,RTCode

Example:

414163005,68-2105-FC,0,OldAmount,3660,68-2105-FC-RTCode,4832.50

PIN – 9-digit PIN number (414163005), 10 digits for SBE (0000010105)

SAShortDescr – 68-2105-FC (District numbers must include the “-FC”)

CorrectedAmount - New Corrected Amount (0)

OldAmount - must have the word **OldAmount** typed in your file

CurrentAmount - Old Amount (Amount currently in the system, amount to be corrected) (3660)

SAShortDescr-RTCode - must have the word **SAShortDescr-RTCode** typed in your file

RTCode number- enter R&T code number for the correction (4832.50)

If you have any questions or require additional information, please contact (District contact name) at (Contact phone number).

Sincerely,

AUTHORIZED SIGNATURE (PRINT AND SIGN)

SAMPLE AUTHORIZED SIGNATURE FORM

CITY OR DISTRICT LETTERHEAD

**PREVIOUSLY
SUBMITTED**

TO: County of Riverside

DATE: _____

DISTRICT NAME and DISTRICT NUMBER

SUBJECT: Signature of Personnel Authorized to Request Corrections to Fixed
Charges on the Tax Roll

For Fiscal Year 2026-2027 and thereafter, the following personnel are authorized to request corrections to fixed charges on the tax roll. It is understood that the County of Riverside will not make a correction if requested by any other personnel.

NAME AND TITLE (PLEASE PRINT)

SIGNATURE

_____	_____
_____	_____
_____	_____
_____	_____

I (We) understand and agree with the following: Charges will apply, per the fee schedule. Charges will be deducted from the Current Secured Apportionment. Pre-payment of fees will not be accepted.

APPROVED BY: _____

CITY OR DISTRICT MANAGER (PRINT AND SIGN)

City Clerk _____