



## Heber Public Utility District

1078 Dogwood Rd., Suite 103 · P.O. Box H  
Heber, CA 92249  
TEL. (760) 482-2440 · FAX (760) 353-9951  
[www.heber.ca.gov](http://www.heber.ca.gov)

June 12, 2025

County of Imperial  
Board of Supervisors  
940 West Main Street  
El Centro, CA 92243

Re: Heber Public Utility District/Repayment Plan for Property Tax Allocation

Honorable Chairman and Board of Supervisors,

The Heber Public Utility Board [HPUD] of Directors write to express great concern over the handling of our property tax apportionment over the past 18 months.

HPUD staff, General Counsel and Board of Directors have been in communication with County staff and General Counsel over the past 18-month period with little resolution. We hope this correspondence brings clarity to our struggles.

HPUD Finance Manager began to reach out to Imperial County Auditor staff in January of 2024 when our property tax disbursement was not being received in accordance with our settlement agreement, attached. According to our settlement agreement, we should receive disbursements in December, April and June of every year, totaling approximately \$450,000/year. HPUD staff contacted County Auditor staff 12 times between January and June 2024 requesting an explanation for why our disbursements were not received.

HPUD General Manager was in contact with the County of Imperial Auditor/Controller May 15, 2024 where the Auditor/Controller informed HPUD staff she was not aware of the reason disbursement were being withheld and she would look into it. After repeated contact from HPUD staff, the County Auditor informed HPUD, funds were withheld as a result of state audit findings. From December 2023 to June 2024, \$148,071 were withheld without notification, in direct violation of settlement agreement.

In June of 2024, HPUD was informed, via phone call, pursuant to a State audit, the District had been overpaid on its share of property tax allocation by \$444,213.00 over seven years. To remedy that overpayment, the County withheld \$148,071.16 of the District's property tax allocation in Fiscal year 2023-2024 and has indicated it will withhold on a

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going forward basis a portion of the District's property tax allocation for a number of years until "repayment" has occurred.

HPUD staff requested a copy of the official audit and received such documentation on June 11, 2024. In a letter from the County of Imperial Auditor Controller dated March 4, 2024, the Controller acknowledges the findings, however when HPUD staff questioned the hold on disbursements on May 15<sup>th</sup>, two months after her acknowledgement of the audit findings, she informed staff she was unaware of the reason.

After repeated requests for information went unanswered, HPUD staff submitted a public records request in November 2024. December 30, 2025, we received an answer to our public records request from County Counsel's office. The result of that formal public records request was one single excel spreadsheet titled: Copy of 9.2023-24 Qualified Utility – **REVISED KARINA 12.4.2024**. HPUD staff submitted an identical Public Records Act Request to the state of California in which thousands of pages of documentation were received. We are not only concerned there were numerous documents related to the request that were not included, but the one document that was included was edited for distribution.

HPUD manages 6 parks and a recreation center with only two full time staff members. To date, the County of Imperial has withheld \$148,071 of HPUD property tax apportionment. Heber Public Utility Board of Directors is respectfully requesting the remaining \$296,142 be forgiven. The miscalculation was County of Imperial Auditor staff error, not HPUD. Any continued withholding of our tax apportionment would cause undue burden to our small District.

Thank you for your consideration.

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**Helen Diaz-Molina, President**

Heber Public Utility District, Board of Directors

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