



OFFICE OF THE
COUNTY AUDITOR-CONTROLLER

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September 29, 2011

TO: Taxing Agencies of Riverside County

FROM: Justina Loeun, MBA
Supervising Accountant
Property Tax Division

SUBJECT: Fiscal Year 2011-2012 Tax Apportionment Schedule

The distribution of property taxes largely depends upon when the tax collection process is completed. Our estimated distribution dates are based on the timely receipt of collection data from the Tax-Collector. Should that receipt be delayed, you may experience a similar delay in the distribution.

Apportionment Description	Apportionment Code	Estimated Date Auditor to Receive Funding	Estimated Date Auditor to distribute collections to Tax Agencies
<u>Secured</u>			
Advance 1	SA1		December 12-15, 2011
Settlement 1	SS1	January 5, 2012	January 23-26, 2012
Advance 2	SA2		April 9-12, 2012
Settlement 2	SS2	May 3, 2012	May 21-24, 2012
Settlement 3	SS3	July 23, 2012	Aug 6-9, 2012
Teeter Settlement	SS4		November 5-8, 2012
<u>State Board of Equalization (SBE)</u>			
Collection 1	CS1	January 5, 2012	January 23-26, 2012
Collection 2	CS2	May 3, 2012	May 21-24, 2012
Collection 3	CS3	July 23, 2012	Aug 6-9, 2012
<u>Redevelopment</u>			
Collection 1	SS1	January 5, 2012	January 23-26, 2012
Collection 2	SS2	May 3, 2012	May 21-24, 2012
Collection 3	CS3	July 23, 2012	Aug 6-9, 2012
Supplemental-Current	R07-R06	15 th of month	Monthly*
Supplemental-Prior	D07-D06	15 th of month	Monthly*
Non Com Air		Annually	October 2012

Homeowners	RHE	Annually	June 18-21, 2012
Apportionment Description	Apportionment Code	Estimated Date Auditor to Receive Funding	Estimated Date Auditor to distribute collections to Tax Agencies
<u>Unsecured</u>			
Collection 1	UC1	September 20, 2011	October 10-13, 2011
Collection 2	UC2	November 21, 2011	December 12-15, 2011
Collection 3	UC3	July 23, 2012	August 13-16, 2012
<u>Secured Prior Year (SPY)</u>			
Collection 1 – Tax	SP1	January 5, 2012	February 20-23, 2012
Collection 1 - Penalty	SPA		February 20-23, 2012
Collection 2 – Tax	SP2	July 23, 2012	Aug 6-9, 2012
Collection 2 – Penalty	SPB		Aug 6-9, 2012
<u>Unsecured Prior Year</u>			
Collection 1	PYU	July 23, 2012	Aug 13-16, 2012
<u>Homeowner's</u>			
15%	SH1	December 1, 2011	December 12-15, 2011
35%	SH2	January 1, 2012	January 9-12, 2012
35%	SH3	May 1, 2012	May 14-17, 2012
15%	SH4	June 1, 2012	June 11-14, 2012
HOX Supplemental	HO6	June 1, 2012	June 18-21, 2012
<u>**Supplemental Taxes – AB 2345</u>			
Current	S07-S06	15 th of month	Monthly*
Prior – Tax	Y07-Y06	15 th of month	Monthly*
Prior – Penalty	Z07-Z06	15 th of month	Monthly*
<u>Miscellaneous Taxes</u>			
Non Com Air		Semi Annually	December 2011 & October 2012
Racehorse			Annually
Delinquent Mobile Home			Annually
Fish and Game			Annually
Highway Rental			Annually
Timber Tax			Annually

* Two weeks following receipt of collections from the Tax-Collector

** The Supplemental roll assessment process produces many negative assessments that result in refunds to taxpayers. It is not uncommon that in certain months of the year these refunds surpass the monthly collections. When this occurs, no distribution will be made, however the negative amounts will be adjusted from the next available positive month or deducted from an apportionment of another tax type.