



OFFICE OF THE
COUNTY AUDITOR-CONTROLLER

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TO: Taxing Agencies of Riverside County
FROM: Pam Elias, Property Tax Chief Accountant
SUBJECT: Fiscal Year 2013-2014 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 the 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 16-20, 2013
Settlement 1	SS1	January 3, 2014	January 20-24, 2014
Advance 2	SA2		April 14-18, 2014
Settlement 2	SS2	May 2, 2014	May 19-23, 2014
Settlement 3	SS3	July 25, 2014	August 4-8, 2014
Teeter Settlement	SS4		October 20-24, 2014
<u>State Board of Equalization (SBE)</u>			
Collection 1	CS1	January 3, 2014	January 20-24, 2014
Collection 2	CS2	May 2, 2014	May 19-23, 2014
Collection 3	CS3	July 25, 2014	August 4-8, 2014
<u>Redevelopment (RPTTF)</u>			
Collection 1	A26		January 2-10, 2014
Collection 2	J26		June 2-6, 2014
Collection 3	N26		As needed
LMIHF***	L (01-25)		As needed
Other Assets***	M (01-25)		As needed

<u>Apportionment Description</u>	<u>Apportionment Code</u>	<u>Estimated Date Auditor to Receive Funding</u>	<u>Estimated Date Auditor to distribute collections to Tax Agencies</u>
<u>Unsecured</u>			
Collection 1	UC1	September 20, 2013	October 1-4, 2013
Collection 2	UC2	November 21, 2013	December 2-6, 2013
Collection 3	UC3	July 25, 2014	August 4-8, 2014
<u>Secured Prior Year (SPY)</u>			
Collection 1 – Tax	SP1	January 3, 2014	February 17-21, 2014
Collection 1 - Penalty	SPA		February 17-21, 2014
Collection 2 – Tax	SP2	July 25, 2014	August 4-8, 2014
Collection 2 – Penalty	SPB		August 4-8, 2014
<u>Unsecured Prior Year</u>			
Collection 1	PYU	July 25, 2014	August 4-8, 2014
<u>Homeowner's</u>			
15%	SH1	December 2, 2013	December 9-13, 2013
35%	SH2	January 1, 2014	January 13-17, 2014
35%	SH3	May 1, 2014	May 12-16, 2014
15%	SH4	June 2, 2014	June 9-13, 2014
HOX Supplemental	HO6	June 2, 2014	June 16-20, 2014
<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 2013 & October 2014
Racehorse			Annually
Fish and Game			Annually
Highway Rental			Annually
Timber Tax			Annually

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

** The supplemental roll process produces many negative assessments that result in refunds to taxpayers. Certain months of the year refunds may surpass the monthly collections. Negative distributions will be adjusted from the next available positive distributions and/or deducted from an apportionment of another tax type.

*** The Low and Moderate Income Housing Fund (LMIHF) and Other Asset distributions per AB 1484 - redevelopment dissolution.