



OFFICE OF THE
COUNTY AUDITOR-CONTROLLER

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September 22, 2010

TO: Taxing Agencies of Riverside County

FROM: Justina Loeun, Supervising Accountant
Property Tax Division

SUBJECT: Fiscal Year 2010-2011 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 13-16, 2010
Settlement 1	SS1	January 6, 2011	January 24-27, 2011
Advance 2	SA2		April 11-14, 2011
Settlement 2	SS2	May 5, 2011	May 23-26, 2011
Settlement 3	SS3	July 21, 2011	Aug 8-11, 2011
Teeter Settlement	SS4		November 7-10, 2011
<u>State Board of Equalization (SBE)</u>			
Collection 1	CS1	January 6, 2011	January 24-27, 2011
Collection 2	CS2	May 5, 2011	May 23-26, 2011
Collection 3	CS3	July 21, 2011	Aug 8-11, 2011
<u>Redevelopment</u>			
Collection 1	SS1	January 6, 2011	January 24-27, 2011
Collection 2	SS2	May 5, 2011	May 23-26, 2011
Collection 3	CS3	July 21, 2011	Aug 8-11, 2011
Supplemental-Current	R07-R06	15 th of month	Monthly*
Supplemental-Prior	D07-D06	15 th of month	Monthly*
Non Com Air		Annually	October 2011
Homeowners	RHE	Annually	June 13-16, 2011

<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>
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Unsecured

Collection 1	UC1	September 20, 2010	October 11-14, 2010
Collection 2	UC2	November 22, 2010	December 13-16, 2010
Collection 3	UC3	July 21, 2011	August 8-11, 2011

Secured Prior Year (SPY)

Collection 1 – Tax	SP1	January 6, 2011	February 21-24, 2011
Collection 1 - Penalty	SPA		February 21-24, 2011
Collection 2 – Tax	SP2	July 21, 2011	Aug 8-11, 2011
Collection 2 – Penalty	SPB		Aug 8-11, 2011

Unsecured Prior Year

Collection 1	PYU	July 21, 2011	Aug 8-11, 2011
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Homeowner's

15%	SH1	December 1, 2010	December 13-16, 2010
35%	SH2	January 1, 2011	January 10-13, 2011
35%	SH3	May 1, 2011	May 16-19, 2011
15%	SH4	June 1, 2011	June 13-16, 2011
HOX Supplemental	HO6	June 1, 2011	June 13-16, 2011

**Supplemental Taxes – AB 2345

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*

Miscellaneous Taxes

Non Com Air		Semi Annually	December 2010 & October 2011
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.