



COUNTY OF RIVERSIDE
OFFICE OF THE
AUDITOR-CONTROLLER

County Administrative Center
 4080 Lemon Street, 11th Floor
 P.O. Box 1326
 Riverside, CA 92502-1326
 (951) 955-3800
 Fax (951) 955-3802



Paul Angulo, CPA, M.A.
County Auditor-Controller
Frankie Ezzat, MPA
Assistant Auditor-Controller

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TO: Taxing Agencies of Riverside County

FROM: Pam Elias
 Property Tax Division Chief

SUBJECT: Fiscal Year 2017-2018 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 11-15, 2017
Settlement 1	SS1	January 4, 2018	January 15-19, 2018
Advance 2	SA2		April 9-13, 2018
Settlement 2	SS2	May 3, 2018	May 14-18, 2018
Settlement 3	SS3	July 20, 2018	August 1-7, 2018
Teeter Settlement	SS4		October 15-19, 2018
<u>State Board of Equalization (SBE)</u>			
Collection 1	CS1	January 4, 2018	January 22-26, 2018
Collection 2	CS2	May 3, 2018	May 14-18, 2018
Collection 3	CS3	July 20, 2018	August 1-7, 2018
<u>Redevelopment (RPTTF)</u>			
Collection 1	A26		January 2-5, 2018
Collection 2	J26		June 1-8, 2018
Collection 3	N26		As needed
LMIHF***	L02	July 15, 2018	September 1, 2018
Land Sale Proceeds****	M & L (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, 2017	October 2-6, 2017
Collection 2	UC2	November 21, 2017	December 4-8, 2017
Collection 3	UC3	July 20, 2018	August 1-7, 2018
<u>Secured Prior Year (SPY)</u>			
Collection 1 – Tax	SP1	January 4, 2018	February 12-16, 2018
Collection 1 - Penalty	SPA		February 12-16, 2018
Collection 2 – Tax	SP2	July 20, 2018	August 1-7, 2018
Collection 2 – Penalty	SPB		August 1-7, 2018
<u>Unsecured Prior Year</u>			
Collection 1	PYU	July 20, 2018	August 1-7, 2018
<u>Homeowner's</u>			
15%	SH1	December 1, 2017	December 4-8, 2017
35%	SH2	January 3, 2018	January 8-12, 2018
35%	SH3	May 1, 2018	May 7-11, 2018
15%	SH4	June 2, 2018	June 4-8, 2018
HOX Supplemental	HO6	June 2, 2018	June 11-15, 2018
<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 2017 & October 2018
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) monies to be distributed to taxing entities pursuant to AB 1484 - redevelopment dissolution.

**** Proceeds from the sale of former redevelopment agency real properties to be transferred to the County Auditor-Controller for distribution pursuant to Health & Safety code § 34177(e).

PE:fk