



COUNTY OF RIVERSIDE
OFFICE OF THE
AUDITOR-CONTROLLER

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September 20, 2019

TO: Taxing Agencies of Riverside County

FROM: Pam Elias
Property Tax Division Chief

SUBJECT: Fiscal Year 2019-2020 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.

Due to the Property Tax system conversion, you may also experience a delay in the distribution.

| Apportionment Description | Apportionment Code | Estimated Date Auditor to Receive Funding | Estimated date Auditor to Distribute Collections to Taxing Agencies |
|---|--------------------|---|---|
| <u>Secured</u> | | | |
| Advance 1 | CY SEC SA1 | | December 9-13, 2019 |
| Settlement 1 | CY SEC SS1 | January 10, 2020 | January 27-31, 2020 |
| Advance 2 | CY SEC SA2 | | April 13-17, 2020 |
| Settlement 2 | CY SEC SS2 | May 11, 2020 | May 25-29, 2020 |
| Settlement 3 | CY SEC SS3 | July 24, 2020 | August 3-7, 2020 |
| Teeter Settlement | CY SEC SS4 | | October 14-18, 2020 |
| <u>State Board of Equalization (SBE)</u> | | | |
| Collection 1 | CY SBE CS1 | January 10, 2020 | January 27-31, 2020 |
| Collection 2 | CY SBE CS2 | May 11, 2020 | May 18-22, 2020 |
| Collection 3 | CY SBE CS3 | July 24, 2020 | August 3-7, 2020 |
| <u>Redevelopment</u> | | | |
| RPTTF Collection 1 | RPTTF Jan | | January 1-7, 2020 |
| RPTTF Collection 2 | RPTTF Jun | | May 29- June 4, 2020 |
| LMIHF ⁽³⁾ | RDV LMI | July 24, 2019 | October 31, 2019 |
| Land Sale Proceeds ⁽⁴⁾ | RDV Assets | | As needed |
| <u>Unsecured</u> | | | |
| Collection 1 | CY UNS UC1 | September 21, 2019 | October 21 -25, 2019 |
| Collection 2 | CY UNS UC2 | November 22, 2019 | December 16-20, 2019 |
| Collection 3 | CY UNS UC3 | July 24, 2020 | August 3-7, 2020 |
| <u>Secured Prior Year (SPY)</u> | | | |
| Collection 1 – Tax & Penalty | PY SEC SP1 | January 10, 2020 | February 10-14, 2020 |
| Collection 2 – Tax & Penalty | PY SEC SP2 | July 24, 2020 | August 3-7, 2020 |
| <u>Unsecured Prior Year</u> | | | |
| Collection 1 | PY UNS PYU | July 24, 2020 | August 3-7, 2020 |

| Apportionment Description | Apportionment Code | Estimated Date Auditor to Receive Funding | Estimated date Auditor to Distribute Collections to Taxing Agencies |
|----------------------------------|---------------------------|--|--|
|----------------------------------|---------------------------|--|--|

Homeowner's ⁽⁵⁾

| | | | |
|-----|------------|-------------------|---------------------|
| 15% | CY HOX SH1 | November 30, 2019 | December 9-13, 2019 |
| 35% | CY HOX SH2 | January 3, 2020 | January 13-17, 2020 |
| 35% | CY HOX SH3 | May 1, 2020 | May 11-15, 2020 |
| 15% | CY HOX SH4 | May 31, 2020 | June 8-12, 2020 |

Supplemental Taxes ⁽²⁾ – AB 2345

| | | | |
|---------|---------------|--|-----------|
| Current | CY SUP months | | as needed |
| Prior | PY SUP months | | as needed |

Miscellaneous Taxes

| | | | |
|----------------------|--------|--|-----------------------------|
| Non Com Air | | | December 2019 & August 2020 |
| Racehorse | | | August 2020 |
| CA Fish and Game | CA F&G | | Annually |
| US Fish and Wildlife | CA F&W | | Annually |
| Highway Rental | | | Annually |
| Timber Tax | | | Annually |

⁽¹⁾ Two weeks following receipt of collections from the Tax Collector.

⁽²⁾ 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.

⁽³⁾ The Low and Moderate Income Housing Fund (LMIHF) monies to be distributed to taxing entities pursuant to AB 1484 as a result of the redevelopment dissolution.

⁽⁴⁾ 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).

⁽⁵⁾ Supplemental Homeowner's funding is included in the four Homeowner's distributions