



COUNTY OF RIVERSIDE
OFFICE OF THE
AUDITOR-CONTROLLER

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TO: Taxing Agencies of Riverside County

FROM: Pam Elias
 Property Tax Division Chief

SUBJECT: Fiscal Year 2014-2015 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 15-19, 2014
Settlement 1	SS1	January 5, 2015	January 19-23, 2015
Advance 2	SA2		April 13-17, 2015
Settlement 2	SS2	May 4, 2015	May 18-22, 2015
Settlement 3	SS3	July 21, 2015	August 3-7, 2015
Teeter Settlement	SS4		October 19-23, 2015
<u>State Board of Equalization (SBE)</u>			
Collection 1	CS1	January 5, 2015	January 19-23, 2015
Collection 2	CS2	May 4, 2015	May 18-22, 2015
Collection 3	CS3	July 21, 2015	August 3-7, 2015
<u>Redevelopment (RPTTF)</u>			
Collection 1	A26		January 2-9, 2015
Collection 2	J26		June 2-9, 2015
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 22, 2014	October 1-3, 2014
Collection 2	UC2	November 21, 2014	December 1-5, 2014
Collection 3	UC3	July 21, 2015	August 3-7, 2015
<u>Secured Prior Year (SPY)</u>			
Collection 1 – Tax	SP1	January 5, 2015	January 26-30, 2015
Collection 1 - Penalty	SPA		January 26-30, 2015
Collection 2 – Tax	SP2	July 21, 2015	August 3-7, 2015
Collection 2 – Penalty	SPB		August 3-7, 2015
<u>Unsecured Prior Year</u>			
Collection 1	PYU	July 21, 2015	August 3-7, 2015
<u>Homeowner's</u>			
15%	SH1	December 2, 2014	December 8-12, 2014
35%	SH2	January 1, 2015	January 12-16, 2015
35%	SH3	May 1, 2015	May 11-15, 2015
15%	SH4	June 2, 2015	June 8-12, 2015
HOX Supplemental	HO6	June 2, 2015	June 15-19, 2015
<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 2014 & October 2015
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.

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