



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 2015-2016 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.

<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>Secured</u>			
Advance 1	SA1		December 14-18, 2015
Settlement 1	SS1	January 5, 2016	January 18-22, 2016
Advance 2	SA2		April 11-15, 2016
Settlement 2	SS2	May 4, 2016	May 16-20, 2016
Settlement 3	SS3	July 21, 2016	August 1-5, 2016
Teeter Settlement	SS4		October 17-21, 2016
<u>State Board of Equalization (SBE)</u>			
Collection 1	CS1	January 5, 2016	January 18-22, 2016
Collection 2	CS2	May 4, 2016	May 16-20, 2016
Collection 3	CS3	July 21, 2016	August 1-5, 2016
<u>Redevelopment (RPTTF)</u>			
Collection 1	A26		January 2-9, 2016
Collection 2	J26		June 1-8, 2016
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, 2015	October 5-9, 2015
Collection 2	UC2	November 21, 2015	December 1-4, 2015
Collection 3	UC3	July 21, 2016	August 1-5, 2016
<u>Secured Prior Year (SPY)</u>			
Collection 1 – Tax	SP1	January 5, 2016	February 15-19, 2016****
Collection 1 - Penalty	SPA		February 15-19, 2016****
Collection 2 – Tax	SP2	July 21, 2016	August 1-5, 2016
Collection 2 – Penalty	SPB		August 1-5, 2016
<u>Unsecured Prior Year</u>			
Collection 1	PYU	July 21, 2016	August 1-5, 2016
<u>Homeowner's</u>			
15%	SH1	December 2, 2015	December 7-11, 2015
35%	SH2	January 1, 2016	January 11-15, 2016
35%	SH3	May 1, 2016	May 9-13, 2016
15%	SH4	June 2, 2016	June 6-10, 2016
HOX Supplemental	HO6	June 2, 2016	June 13-17, 2016
<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 2015 & October 2016
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.

**** updated 8/24/15

PE:jl