



OFFICE OF THE
COUNTY AUDITOR-CONTROLLER

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September 24, 2012

TO: Taxing Agencies of Riverside County

FROM: Justina Loewn, MBA
Supervising Accountant
Property Tax Division

SUBJECT: Fiscal Year 2012-2013 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 10-13, 2012
Settlement 1	SS1	January 3, 2013	January 21-24, 2013
Advance 2	SA2		April 8-12, 2013
Settlement 2	SS2	May 2, 2013	May 20-23, 2013
Settlement 3	SS3	July 23, 2013	August 5-8, 2013
Teeter Settlement	SS4		October 21-24, 2013
<u>State Board of Equalization (SBE)</u>			
Collection 1	CS1	January 3, 2013	January 21-24, 2013
Collection 2	CS2	May 2, 2013	May 20-23, 2013
Collection 3	CS3	July 23, 2013	August 5-8, 2013
<u>Redevelopment (RPTTF)</u>			
Collection 1	A (01-25)		January 2, 2013
Collection 2	J (01-25)	May 2, 2013	June 3, 2013
Collection 3	N (01-25)		As needed
LMIHF***	L (01-25)	November 16-27, 2012	November 28, 2012
Other Assets***	M (01-25)	April 5, 2013	April 10, 2013

(Note: RPTTF collections 1-3 may include secured, unsecured, SBE, homeowners, and supplemental)

Apportionment Description	Apportionment Code	Estimated Date Auditor to Receive Funding	Estimated Date Auditor to distribute collections to Tax Agencies
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Unsecured

Collection 1	UC1	September 11, 2012	September 17-20, 2012
Collection 2	UC2	November 21, 2012	December 10-13, 2012
Collection 3	UC3	July 23, 2013	August 5-8, 2013

Secured Prior Year (SPY)

Collection 1 – Tax	SP1	January 3, 2013	February 18-21, 2013
Collection 1 - Penalty	SPA		February 18-21, 2013
Collection 2 – Tax	SP2	July 23, 2013	August 5-8, 2013
Collection 2 – Penalty	SPB		August 5-8, 2013

Unsecured Prior Year

Collection 1	PYU	July 23, 2013	August 5-8, 2013
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Homeowner's

15%	SH1	December 1, 2012	December 10-13, 2012
35%	SH2	January 1, 2013	January 7-10, 2013
35%	SH3	May 1, 2013	May 13-16, 2013
15%	SH4	June 1, 2013	June 10-13, 2013
HOX Supplemental	HO6	June 1, 2013	June 17-20, 2013

**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 2012 & August 2013
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 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.