



COUNTY OF RIVERSIDE
OFFICE OF THE
AUDITOR-CONTROLLER

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September 13, 2016

TO: Taxing Agencies of Riverside County

FROM: Pam Elias
 Property Tax Division Chief

SUBJECT: Fiscal Year 2016-2017 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 12-16, 2016
Settlement 1	SS1	January 4, 2017	January 16-20, 2017
Advance 2	SA2		April 10-14, 2017
Settlement 2	SS2	May 3, 2017	May 15-19, 2017
Settlement 3	SS3	July 20, 2017	August 1-7, 2017
Teeter Settlement	SS4		October 16-20, 2017
<u>State Board of Equalization (SBE)</u>			
Collection 1	CS1	January 4, 2017	January 23-27, 2017
Collection 2	CS2	May 3, 2017	May 15-19, 2017
Collection 3	CS3	July 20, 2017	August 1-7, 2017
<u>Redevelopment (RPTTF)</u>			
Collection 1	A26		January 2-6, 2017
Collection 2	J26		June 1-8, 2017
Collection 3	N26		As needed
LMIHF***	L (01-25)		As needed
Land Sale Proceeds****	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 20, 2016	October 3-7, 2016
Collection 2	UC2	November 21, 2016	December 5-9, 2016
Collection 3	UC3	July 20, 2017	August 1-7, 2017
<u>Secured Prior Year (SPY)</u>			
Collection 1 – Tax	SP1	January 4, 2017	February 13-17, 2017
Collection 1 - Penalty	SPA		February 13-17, 2017
Collection 2 – Tax	SP2	July 20, 2017	August 1-7, 2017
Collection 2 – Penalty	SPB		August 1-7, 2017
<u>Unsecured Prior Year</u>			
Collection 1	PYU	July 20, 2017	August 1-7, 2017
<u>Homeowner's</u>			
15%	SH1	December 1, 2016	December 5-9, 2016
35%	SH2	January 3, 2017	January 9-13, 2017
35%	SH3	May 1, 2017	May 8-12, 2017
15%	SH4	June 2, 2017	June 5-9, 2017
HOX Supplemental	HO6	June 2, 2017	June 12-16, 2017
<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 2016 & October 2017
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:rv