



COUNTY OF RIVERSIDE
OFFICE OF THE
AUDITOR-CONTROLLER

County Administrative Center
4080 Lemon Street, 11th Floor
P.O. Box 1326
Riverside, CA 92502-1326
(951) 955-3800



Paul Angulo, CPA, M.A.
County Auditor-Controller
Oscar Valdez
Assistant Auditor-Controller

March 4, 2020

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.

Please note, once reports are posted to the website, there may be a 3 to 4 day delay with the posting to your bank account.

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	March 3-9, 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
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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