



**COUNTY OF RIVERSIDE**  
**OFFICE OF THE**  
**AUDITOR-CONTROLLER**

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September 28, 2020

TO: Taxing Agencies of Riverside County

FROM: Pam Elias  
 Property Tax Division Chief

SUBJECT: Fiscal Year 2020-2021 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.

Due to the Property Tax system conversion, you may also experience a delay in the distribution.

<b>Apportionment Description</b>	<b>Apportionment Code</b>	<b>Estimated Date Auditor to Receive Funding</b>	<b>Estimated date Auditor to Distribute Collections to Taxing Agencies</b>
<b><u>Secured</u></b>			
Advance 1	CY SEC SA1		December 7-11, 2020
Settlement 1	CY SEC SS1	January 8, 2021	January 25-29, 2021
Advance 2	CY SEC SA2		April 12-16, 2021
Settlement 2	CY SEC SS2	May 11, 2021	May 24-28, 2021
Settlement 3	CY SEC SS3	July 23, 2021	August 2-6, 2021
Teeter Settlement	CY SEC SS4		October 13-18, 2021
<b><u>State Board of Equalization (SBE)</u></b>			
Collection 1	CY SBE CS1	January 11, 2021	January 25-29, 2021
Collection 2	CY SBE CS2	May 11, 2021	May 17-21, 2021
Collection 3	CY SBE CS3	July 23, 2021	August 2-6, 2021
<b><u>Redevelopment</u></b>			
RPTTF Collection 1	RPTTF Jan		January 4-8, 2021
RPTTF Collection 2	RPTTF Jun		May 31- June 4, 2021
LMIHF <sup>(3)</sup>	RDV LMI	July 23, 2020	October 30, 2020
Land Sale Proceeds <sup>(4)</sup>	RDV Assets		As needed
<b><u>Unsecured</u></b>			
Collection 1	CY UNS UC1	September 22, 2020	October 26-30, 2020
Collection 2	CY UNS UC2	November 20, 2020	December 21-24, 2020
Collection 3	CY UNS UC3	July 23, 2021	August 2-6, 2021
<b><u>Secured Prior Year (SPY)</u></b>			
Collection 1 – Tax & Penalty	PY SEC SP1	January 8, 2021	February 8-12, 2021
Collection 2 – Tax & Penalty	PY SEC SP2	July 23, 2021	August 2-6, 2021
<b><u>Unsecured Prior Year</u></b>			
Collection 1	PY UNS PYU	July 23, 2021	August 2-6, 2021

<b>Apportionment Description</b>	<b>Apportionment Code</b>	<b>Estimated Date Auditor to Receive Funding</b>	<b>Estimated date Auditor to Distribute Collections to Taxing Agencies</b>
<b><u>Homeowner's</u></b> <sup>(5)</sup>			
15%	CY HOX SH1	November 30, 2020	December 7-11, 2020
35%	CY HOX SH2	January 4, 2021	January 11-15, 2021
35%	CY HOX SH3	May 3, 2021	May 10-14, 2021
15%	CY HOX SH4	May 31, 2021	June 7-11, 2021
<b><u>Supplemental Taxes</u></b> <sup>(2)</sup> – AB 2345			
Current	CY SUP months		as needed <sup>(1)</sup>
Prior	PY SUP months		as needed <sup>(1)</sup>
<b><u>Miscellaneous Taxes</u></b>			
CY and PY Non Com Air, Collection 1 and 2			December 2020
CY and PY Non Com Air, Collection 3			August 2021
Racehorse, Collection 1			August 2021
CA Fish and Game	CA F&G		Annually
US Fish and Wildlife	CA F&W		Annually
Highway Rental			Annually
Timber Tax			Annually

<sup>(1)</sup> Two weeks following receipt of collections from the Tax Collector.

<sup>(2)</sup> 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.

<sup>(3)</sup> 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.

<sup>(4)</sup> 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).

<sup>(5)</sup> Supplemental Homeowner's funding is included in the four Homeowner's distributions.