



COUNTY OF RIVERSIDE
OFFICE OF THE
AUDITOR-CONTROLLER

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September 20, 2021

TO: Taxing Agencies of Riverside County

FROM: Jennifer Baechel
 Property Tax Division Chief

SUBJECT: Fiscal Year 2021-2022 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.

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 6-10, 2021
Settlement 1	CY SEC SS1	January 7, 2022	January 24-28, 2022
Advance 2	CY SEC SA2		April 11-15, 2022
Settlement 2	CY SEC SS2	May 11, 2022	May 23-27, 2022
Settlement 3	CY SEC SS3	July 22, 2022	August 1-5, 2022
Teeter Settlement	CY SEC SS4		October 12-17, 2022
<u>State Board of Equalization (SBE)</u>			
Collection 1	CY SBE CS1	January 10, 2022	January 24-28, 2022
Collection 2	CY SBE CS2	May 10, 2022	May 16-20, 2022
Collection 3	CY SBE CS3	July 22, 2022	August 1-5, 2022
<u>Redevelopment</u>			
RPTTF Collection 1	RPTTF Jan		January 3-7, 2022
RPTTF Collection 2	RPTTF Jun		May 30- June 3, 2022
LMIHF ⁽³⁾	RDV LMI	July 23, 2021	October 29, 2021
Land Sale Proceeds ⁽⁴⁾	RDV Assets		As needed
<u>Unsecured</u>			
Collection 1	CY UNS UC1	September 22, 2021	October 25-29, 2021
Collection 2	CY UNS UC2	November 19, 2021	December 20-23, 2021
Collection 3	CY UNS UC3	July 22, 2022	August 1-5, 2022
<u>Secured Prior Year (SPY)</u>			
Collection 1 – Tax & Penalty	PY SEC SP1	January 7, 2022	February 7-11, 2022
Collection 2 – Tax & Penalty	PY SEC SP2	July 22, 2022	August 1-5, 2022

Apportionment Description	Apportionment Code	Estimated Date Auditor to Receive Funding	Estimated date Auditor to Distribute Collections to Taxing Agencies
<u>Unsecured Prior Year</u>			
Collection 1	PY UNS PYU	July 22, 2022	August 1-5, 2022
<u>Homeowner's</u>⁽⁵⁾			
15%	CY HOX SH1	November 30, 2021	December 6-10, 2021
35%	CY HOX SH2	January 3, 2022	January 10-14, 2022
35%	CY HOX SH3	May 2, 2022	May 9-13, 2022
15%	CY HOX SH4	May 31, 2022	June 6-10, 2022
<u>Supplemental Taxes</u>⁽²⁾ – AB 2345			
Current	CY SUP months		as needed ⁽¹⁾
Prior	PY SUP months		as needed ⁽¹⁾
<u>Miscellaneous Taxes</u>			
CY and PY Non Com Air, Collection 1 and 2			December 2021
CY and PY Non Com Air, Collection 3			August 2022
Racehorse, Collection 1			August 2022
CA Fish and Game	CA F&G		Annually
US Fish and Wildlife	CA F&W		Annually
Highway Rental			Annually
Timber Tax			Annually

INTERNAL ONLY

SB2557 Property Tax Administrative Costs (to ACR, CREST, AAB, TTC, ACO)

SB2557 Annual Distribution from Redevelopment (RPTTF)	1/3/2022
SB2557 Annual Distribution from Secured (SS1)	1/28/2022

Supplemental 5% Distribution (to ACR, TTC, ACO)

1/28/22 Supplemental 5% Distribution - 1 st payment	1/28/2022
5/23/22 Supplemental 5% Distribution - 2nd payment	5/23/2022
6/30/22 Supplemental 5% Distribution - 3rd payment	6/30/2022

⁽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.