



COUNTY OF RIVERSIDE
OFFICE OF THE
AUDITOR-CONTROLLER

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TO: Taxing Agencies of Riverside County

FROM: Jennifer Baechel
 Property Tax Division Deputy Auditor-Controller

SUBJECT: Fiscal Year 2022-2023 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 5-9, 2022
Settlement 1	CY SEC SS1	January 6, 2023	January 23-27, 2023
Advance 2	CY SEC SA2		April 10-14, 2023
Settlement 2	CY SEC SS2	May 10, 2023	May 22-26, 2023
Settlement 3	CY SEC SS3	July 21, 2023	July 31 to August 4, 2023
Teeter Settlement	CY SEC SS4		October 10-13, 2023
<u>State Board of Equalization (SBE)</u>			
Collection 1	CY & PY SBE CS1	January 9, 2023	January 16-20, 2023
Collection 2	CY & PY SBE CS2	May 9, 2023	May 15-19, 2023
Collection 3	CY & PY SBE CS3	July 21, 2023	July 31 to August 4, 2023
<u>Redevelopment</u>			
RPTTF Collection 1	RPTTF Jan		December 26- January 6, 2023
RPTTF Collection 2	RPTTF Jun		May 26- June 6, 2023
Land Sale Proceeds ⁽²⁾	RDV Assets		As needed
<u>Unsecured</u>			
Collection 1	CY UNS UC1	September 21, 2022	October 24-28, 2022
Collection 2	CY UNS UC2	November 19, 2022	December 19-23, 2022
Collection 3	CY UNS UC3	July 21, 2023	July 31 to August 4, 2023
<u>Secured Prior Year (SPY)</u>			
Collection 1 – Tax & Penalty	PY SEC SP1	January 6, 2023	February 6-10, 2023
Collection 2 – Tax & Penalty	PY SEC SP2	July 21, 2023	July 31 to August 4, 2023

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 21, 2023	July 31 to August 4, 2023
<u>Homeowner's⁽³⁾</u>			
15%	CY HOX SH1	November 30, 2022	December 12-16, 2022
35%	CY HOX SH2	January 3, 2023	January 9-13, 2023
35%	CY HOX SH3	May 1, 2023	May 8-12, 2023
15%	CY HOX SH4	May 31, 2023	June 5-9, 2023
<u>Supplemental Taxes – AB 2345⁽¹⁾</u>			
Current	CY SUP months		as needed
Prior	PY SUP months		as needed
<u>Miscellaneous Taxes</u>			
CY and PY Non Com Air, Collection 1 and 2			December 2022
CY and PY Non Com Air, Collection 3			August 2023
Racehorse, Collection 1			August 2023
CA Fish and Game	CA F&G		Annually
US Fish and Wildlife	CA F&W		Annually
Highway Rental			Annually
Timber Tax			Annually
<u>INTERNAL ONLY</u>			
<u>SB2557 Property Tax Administrative Costs (to ACR, CREST, AAB, TTC, ACO)</u>			
SB2557 Annual Distribution from Redevelopment (RPTTF)			1/2/2023
SB2557 Annual Distribution from Secured (SS1)			1/27/2023
<u>Supplemental 5% Distribution (to ACR, TTC, ACO)</u>			
Supplemental 5% Distribution - 1st payment			1/31/2023
Supplemental 5% Distribution - 2nd payment			3/31/2023
Supplemental 5% Distribution - 3rd payment			6/30/2023

⁽¹⁾ 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.

⁽²⁾ 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).

⁽³⁾ Supplemental Homeowner's funding is included in the four Homeowner's distributions.