



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **GENERAL FUND**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

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The estimates for the current lien date rolls do **NOT** include the following:

- **Your local agency's 2009/10 loan to the State pursuant to the "Proposition 1A Suspension" (see ABX4-14 and ABX4-15). Please read ABX4-15 to determine the effects/options regarding your local agency.** The State Senate's website at www.sen.ca.gov has the text of the legislation. The California Special Districts Association website at www.csda.net has a FAQ and other pertinent information (including information on the district's option to securitize the loan). The California League of Cities website at www.cacities.org also has information. Statewide implementation guidelines are currently being drafted. However, the basic timeframes are as follows:
 - **Prior to 10/15/09** – County Auditor's Property Tax Division will communicate with your local agency regarding the your local agency's calculated loan amount. Please be aware that this calculated loan amount may not be "final" due to any "extreme hardship" filings with the State.
 - **10/15/09** – Your local agency's deadline to file an "extreme hardship" with the State Director of Finance.
 - **11/15/09** – Your local agency's deadline to reallocate all or part of your loan with another local agency and to notify the County Auditor's Property Tax Division of the agreement in writing (via resolutions/ordinances).
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- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
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The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

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FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For GENERAL FUND

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	56,653,832	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	906,856	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	693	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100	(2,285,775)	On Teeter Plan, see above.
Total of Subobject	0100	55,275,606	
Unsecured	0110	1,268,498	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	595,790	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		57,139,894	
Property Tax Admin Fee	0100	(5,131,364)	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>52,008,530</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(4,634,997)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:		(18,610,109)	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(324)	



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DATE: August 18, 2009
TO: COUNTY ROAD TAX FUND
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

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- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
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For COUNTY ROAD TAX FUND

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	5,102,757	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	63,180	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	78	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	5,166,015	
Unsecured	0110	114,252	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	53,662	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		5,333,929	
Property Tax Admin Fee	0100	(149,512)	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>5,184,417</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(412,619)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(29)	



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For ACCUMULATIVE CAPITAL OUTLAY

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Secured – Local	0100	1,232,934	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	18,057	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	14	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100	(47,407)	On Teeter Plan, see above.
Total of Subobject	0100	1,203,598	
Unsecured	0110	27,606	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	12,966	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,244,170	
Property Tax Admin Fee	0100	(34,582)	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>1,209,588</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(431,718)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(7)	



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Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 164,442	
Unsecured	0110	3,664	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	1,721	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		169,827	
Property Tax Admin Fee	0100	(4,698) -----	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>165,129</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(20,288)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(1)	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **CITY OF PLACERVILLE**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2009 and continue through June 2010. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The estimates for the current lien date rolls do **NOT** include the following:

- **Your local agency's 2009/10 loan to the State pursuant to the "Proposition 1A Suspension" (see ABX4-14 and ABX4-15). Please read ABX4-15 to determine the effects/options regarding your local agency.** The State Senate's website at www.sen.ca.gov has the text of the legislation. The California Special Districts Association website at www.csda.net has a FAQ and other pertinent information (including information on the district's option to securitize the loan). The California League of Cities website at www.cacities.org also has information. Statewide implementation guidelines are currently being drafted. However, the basic timeframes are as follows:
 - **Prior to 10/15/09** – County Auditor's Property Tax Division will communicate with your local agency regarding the your local agency's calculated loan amount. Please be aware that this calculated loan amount may not be "final" due to any "extreme hardship" filings with the State.
 - **10/15/09** – Your local agency's deadline to file an "extreme hardship" with the State Director of Finance.
 - **11/15/09** – Your local agency's deadline to reallocate all or part of your loan with another local agency and to notify the County Auditor's Property Tax Division of the agreement in writing (via resolutions/ordinances).
 - **11/15/09** – State Director of Finance's deadline to certify to the County Auditor's Property Tax Division any partially/fully approved "extreme hardship" filings (including the amount of reduction).
 - **Prior to 1/15/10** – County Auditor's Property Tax Division will communicate with your local agency regarding the "final" calculated loan amount after reallocating any reductions approved from the "extreme hardship" filings to the remaining local agencies on a pro-rata basis.
 - **By 1/15/10** – County Auditor (Property Tax Division) to transfer first ½ of the "final" calculated loan amount from your local agency.
 - **By 5/1/10** – County Auditor (Property Tax Division) to transfer remaining ½ of the "final" calculated loan amount from your local agency.
 - **By 6/30/2013** – Full repayment of loan by the State.
- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/09.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.

Continued on page 2

Date: August 18, 2009
To: CITY OF PLACERVILLE
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2009/10 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For CITY OF PLACERVILLE

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	204,212	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	2,453	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	9	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 206,674	
Unsecured	0110	4,572	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	2,148	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		213,394	
Property Tax Admin Fee	0100	(51,694) -----	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>161,700</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:			{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:		(32,531)	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(1)	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **PLACERVILLE PARKING**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2009 and continue through June 2010. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The estimates for the current lien date rolls do **NOT** include the following:

- **Your local agency's 2009/10 loan to the State pursuant to the "Proposition 1A Suspension" (see ABX4-14 and ABX4-15). Please read ABX4-15 to determine the effects/options regarding your local agency.** The State Senate's website at www.sen.ca.gov has the text of the legislation. The California Special Districts Association website at www.csda.net has a FAQ and other pertinent information (including information on the district's option to securitize the loan). The California League of Cities website at www.cacities.org also has information. Statewide implementation guidelines are currently being drafted. However, the basic timeframes are as follows:
 - **Prior to 10/15/09** – County Auditor's Property Tax Division will communicate with your local agency regarding the your local agency's calculated loan amount. Please be aware that this calculated loan amount may not be "final" due to any "extreme hardship" filings with the State.
 - **10/15/09** – Your local agency's deadline to file an "extreme hardship" with the State Director of Finance.
 - **11/15/09** – Your local agency's deadline to reallocate all or part of your loan with another local agency and to notify the County Auditor's Property Tax Division of the agreement in writing (via resolutions/ordinances).
 - **11/15/09** – State Director of Finance's deadline to certify to the County Auditor's Property Tax Division any partially/fully approved "extreme hardship" filings (including the amount of reduction).
 - **Prior to 1/15/10** – County Auditor's Property Tax Division will communicate with your local agency regarding the "final" calculated loan amount after reallocating any reductions approved from the "extreme hardship" filings to the remaining local agencies on a pro-rata basis.
 - **By 1/15/10** – County Auditor (Property Tax Division) to transfer first ½ of the "final" calculated loan amount from your local agency.
 - **By 5/1/10** – County Auditor (Property Tax Division) to transfer remaining ½ of the "final" calculated loan amount from your local agency.
 - **By 6/30/2013** – Full repayment of loan by the State.
- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/09.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.

Continued on page 2

Date: August 18, 2009
To: PLACERVILLE PARKING
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2009/10 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For PLACERVILLE PARKING

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	21,315	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	906	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 22,221	
Unsecured	0110	477	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	224	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		22,922	
Property Tax Admin Fee	0100	(623)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>22,299</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:			{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:		(1,752)	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: CITY OF SOUTH LAKE TAHOE
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2009 and continue through June 2010. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The estimates for the current lien date rolls do **NOT** include the following:

- **Your local agency's 2009/10 loan to the State pursuant to the "Proposition 1A Suspension" (see ABX4-14 and ABX4-15). Please read ABX4-15 to determine the effects/options regarding your local agency.** The State Senate's website at www.sen.ca.gov has the text of the legislation. The California Special Districts Association website at www.csda.net has a FAQ and other pertinent information (including information on the district's option to securitize the loan). The California League of Cities website at www.cacities.org also has information. Statewide implementation guidelines are currently being drafted. However, the basic timeframes are as follows:
 - **Prior to 10/15/09** – County Auditor's Property Tax Division will communicate with your local agency regarding the your local agency's calculated loan amount. Please be aware that this calculated loan amount may not be "final" due to any "extreme hardship" filings with the State.
 - **10/15/09** – Your local agency's deadline to file an "extreme hardship" with the State Director of Finance.
 - **11/15/09** – Your local agency's deadline to reallocate all or part of your loan with another local agency and to notify the County Auditor's Property Tax Division of the agreement in writing (via resolutions/ordinances).
 - **11/15/09** – State Director of Finance's deadline to certify to the County Auditor's Property Tax Division any partially/fully approved "extreme hardship" filings (including the amount of reduction).
 - **Prior to 1/15/10** – County Auditor's Property Tax Division will communicate with your local agency regarding the "final" calculated loan amount after reallocating any reductions approved from the "extreme hardship" filings to the remaining local agencies on a pro-rata basis.
 - **By 1/15/10** – County Auditor (Property Tax Division) to transfer first ½ of the "final" calculated loan amount from your local agency.
 - **By 5/1/10** – County Auditor (Property Tax Division) to transfer remaining ½ of the "final" calculated loan amount from your local agency.
 - **By 6/30/2013** – Full repayment of loan by the State.
- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/09.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.

Continued on page 2

Date: August 18, 2009
To: CITY OF SOUTH LAKE TAHOE
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2009/10 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For CITY OF SOUTH LAKE TAHOE

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	7,773,447	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	91,413	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	11	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100	(1,704,585)	On Teeter Plan, see above.
Total of Subobject	0100	6,160,286	
Unsecured	0110	174,049	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	81,748	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		6,416,083	
Property Tax Admin Fee	0100	(253,182)	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>6,162,901</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(776,926)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:		(951,975)	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(44)	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **TAHOE CITY PUD ANNEX II**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2009 and continue through June 2010. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The estimates for the current lien date rolls do **NOT** include the following:

- **Your local agency's 2009/10 loan to the State pursuant to the "Proposition 1A Suspension" (see ABX4-14 and ABX4-15). Please read ABX4-15 to determine the effects/options regarding your local agency.** The State Senate's website at www.sen.ca.gov has the text of the legislation. The California Special Districts Association website at www.csda.net has a FAQ and other pertinent information (including information on the district's option to securitize the loan). The California League of Cities website at www.cacities.org also has information. Statewide implementation guidelines are currently being drafted. However, the basic timeframes are as follows:
 - **Prior to 10/15/09** – County Auditor's Property Tax Division will communicate with your local agency regarding the your local agency's calculated loan amount. Please be aware that this calculated loan amount may not be "final" due to any "extreme hardship" filings with the State.
 - **10/15/09** – Your local agency's deadline to file an "extreme hardship" with the State Director of Finance.
 - **11/15/09** – Your local agency's deadline to reallocate all or part of your loan with another local agency and to notify the County Auditor's Property Tax Division of the agreement in writing (via resolutions/ordinances).
 - **11/15/09** – State Director of Finance's deadline to certify to the County Auditor's Property Tax Division any partially/fully approved "extreme hardship" filings (including the amount of reduction).
 - **Prior to 1/15/10** – County Auditor's Property Tax Division will communicate with your local agency regarding the "final" calculated loan amount after reallocating any reductions approved from the "extreme hardship" filings to the remaining local agencies on a pro-rata basis.
 - **By 1/15/10** – County Auditor (Property Tax Division) to transfer first ½ of the "final" calculated loan amount from your local agency.
 - **By 5/1/10** – County Auditor (Property Tax Division) to transfer remaining ½ of the "final" calculated loan amount from your local agency.
 - **By 6/30/2013** – Full repayment of loan by the State.
- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/09.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.

Continued on page 2

Date: August 18, 2009
To: TAHOE CITY PUD ANNEX II
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2009/10 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For TAHOE CITY PUD ANNEX II

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	449,198	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	2,707	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 451,905	
Unsecured	0110	10,058	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	4,724	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		466,687	
Property Tax Admin Fee	0100	(12,452)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>454,235</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is:
FYI, your district’s ERAF II amount for the FY is:
FYI, your district’s “Mill Loss” pursuant to R&T2152.5

(3)

{ negatives amts = reductions to your district’s revenues, while
positive amts = additions to your district’s revenues.
Due to rounding on bills. Net of ERAF I and ERAF II.



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: TAHOE CITY PUD ANNEX IIA
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2009 and continue through June 2010. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The estimates for the current lien date rolls do **NOT** include the following:

- **Your local agency's 2009/10 loan to the State pursuant to the "Proposition 1A Suspension" (see ABX4-14 and ABX4-15). Please read ABX4-15 to determine the effects/options regarding your local agency.** The State Senate's website at www.sen.ca.gov has the text of the legislation. The California Special Districts Association website at www.csda.net has a FAQ and other pertinent information (including information on the district's option to securitize the loan). The California League of Cities website at www.cacities.org also has information. Statewide implementation guidelines are currently being drafted. However, the basic timeframes are as follows:
 - **Prior to 10/15/09** – County Auditor's Property Tax Division will communicate with your local agency regarding the your local agency's calculated loan amount. Please be aware that this calculated loan amount may not be "final" due to any "extreme hardship" filings with the State.
 - **10/15/09** – Your local agency's deadline to file an "extreme hardship" with the State Director of Finance.
 - **11/15/09** – Your local agency's deadline to reallocate all or part of your loan with another local agency and to notify the County Auditor's Property Tax Division of the agreement in writing (via resolutions/ordinances).
 - **11/15/09** – State Director of Finance's deadline to certify to the County Auditor's Property Tax Division any partially/fully approved "extreme hardship" filings (including the amount of reduction).
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 - **By 1/15/10** – County Auditor (Property Tax Division) to transfer first ½ of the "final" calculated loan amount from your local agency.
 - **By 5/1/10** – County Auditor (Property Tax Division) to transfer remaining ½ of the "final" calculated loan amount from your local agency.
 - **By 6/30/2013** – Full repayment of loan by the State.
- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/09.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.

Continued on page 2

Date: August 18, 2009
To: TAHOE CITY PUD ANNEX IIA
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

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FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For TAHOE CITY PUD ANNEX IIA

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	591,984	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	3,923	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 595,907	
Unsecured	0110	13,255	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	6,226	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		615,388	
Property Tax Admin Fee	0100	(15,756) -----	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>599,632</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is:
FYI, your district’s ERAF II amount for the FY is:
FYI, your district’s “Mill Loss” pursuant to R&T2152.5

(3)

{ negatives amts = reductions to your district’s revenues, while
positive amts = additions to your district’s revenues.
Due to rounding on bills. Net of ERAF I and ERAF II.



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OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **TAHOE TRUCKEE SANITATION**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2009 and continue through June 2010. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The estimates for the current lien date rolls do **NOT** include the following:

- **Your local agency's 2009/10 loan to the State pursuant to the "Proposition 1A Suspension" (see ABX4-14 and ABX4-15). Please read ABX4-15 to determine the effects/options regarding your local agency.** The State Senate's website at www.sen.ca.gov has the text of the legislation. The California Special Districts Association website at www.csda.net has a FAQ and other pertinent information (including information on the district's option to securitize the loan). The California League of Cities website at www.cacities.org also has information. Statewide implementation guidelines are currently being drafted. However, the basic timeframes are as follows:
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 - **By 6/30/2013** – Full repayment of loan by the State.
- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/09.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.

Continued on page 2

Date: August 18, 2009
To: TAHOE TRUCKEE SANITATION
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2009/10 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For TAHOE TRUCKEE SANITATION

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	130,777	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	835	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 131,612	
Unsecured	0110	2,928	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	1,375	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		135,915	
Property Tax Admin Fee	0100	(3,541)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>132,374</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is:
FYI, your district’s ERAF II amount for the FY is:
FYI, your district’s “Mill Loss” pursuant to R&T2152.5

(1)

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Due to rounding on bills. Net of ERAF I and ERAF II.



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PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **KIRKWOOD PUD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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Continued on page 2

Date: August 18, 2009
To: KIRKWOOD PUD
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
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- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
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The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

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FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For KIRKWOOD PUD

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	133	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	2	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 135	
Unsecured	0110	3	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	1	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		139	
Property Tax Admin Fee	0100	(3) -----	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>136</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:			{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



County of El Dorado

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PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **SOUTH TAHOE PUD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

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Continued on page 2

Date: August 18, 2009
To: SOUTH TAHOE PUD
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
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- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2009/10 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For SOUTH TAHOE PUD

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	7,071,867	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	68,104	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	8	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100	(885,605)	On Teeter Plan, see above.
Total of Subobject	0100	6,254,374	
Unsecured	0110	158,341	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	74,370	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		6,487,085	
Property Tax Admin Fee	0100	(175,594)	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>6,311,491</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is:
FYI, your district’s ERAF II amount for the FY is:
FYI, your district’s “Mill Loss” pursuant to R&T2152.5

(40)

{ negatives amts = reductions to your district’s revenues, while
positive amts = additions to your district’s revenues.
Due to rounding on bills. Net of ERAF I and ERAF II.



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **McKINNEY WATER**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2009 and continue through June 2010. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The estimates for the current lien date rolls do **NOT** include the following:

- **Your local agency's 2009/10 loan to the State pursuant to the "Proposition 1A Suspension" (see ABX4-14 and ABX4-15). Please read ABX4-15 to determine the effects/options regarding your local agency.** The State Senate's website at www.sen.ca.gov has the text of the legislation. The California Special Districts Association website at www.csda.net has a FAQ and other pertinent information (including information on the district's option to securitize the loan). The California League of Cities website at www.cacities.org also has information. Statewide implementation guidelines are currently being drafted. However, the basic timeframes are as follows:
 - **Prior to 10/15/09** – County Auditor's Property Tax Division will communicate with your local agency regarding the your local agency's calculated loan amount. Please be aware that this calculated loan amount may not be "final" due to any "extreme hardship" filings with the State.
 - **10/15/09** – Your local agency's deadline to file an "extreme hardship" with the State Director of Finance.
 - **11/15/09** – Your local agency's deadline to reallocate all or part of your loan with another local agency and to notify the County Auditor's Property Tax Division of the agreement in writing (via resolutions/ordinances).
 - **11/15/09** – State Director of Finance's deadline to certify to the County Auditor's Property Tax Division any partially/fully approved "extreme hardship" filings (including the amount of reduction).
 - **Prior to 1/15/10** – County Auditor's Property Tax Division will communicate with your local agency regarding the "final" calculated loan amount after reallocating any reductions approved from the "extreme hardship" filings to the remaining local agencies on a pro-rata basis.
 - **By 1/15/10** – County Auditor (Property Tax Division) to transfer first ½ of the "final" calculated loan amount from your local agency.
 - **By 5/1/10** – County Auditor (Property Tax Division) to transfer remaining ½ of the "final" calculated loan amount from your local agency.
 - **By 6/30/2013** – Full repayment of loan by the State.
- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/09.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.

Continued on page 2

Date: August 18, 2009
To: McKINNEY WATER
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
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- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
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- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

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FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For McKINNEY WATER

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	28,870	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	432	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 29,302	
Unsecured	0110	646	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	304	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		30,252	
Property Tax Admin Fee	0100	(802)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>29,450</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:			{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5			
		0	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **EL DORADO IRRIGATION**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2009 and continue through June 2010. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The estimates for the current lien date rolls do **NOT** include the following:

- **Your local agency's 2009/10 loan to the State pursuant to the "Proposition 1A Suspension" (see ABX4-14 and ABX4-15). Please read ABX4-15 to determine the effects/options regarding your local agency.** The State Senate's website at www.sen.ca.gov has the text of the legislation. The California Special Districts Association website at www.csda.net has a FAQ and other pertinent information (including information on the district's option to securitize the loan). The California League of Cities website at www.cacities.org also has information. Statewide implementation guidelines are currently being drafted. However, the basic timeframes are as follows:
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 - **11/15/09** – Your local agency's deadline to reallocate all or part of your loan with another local agency and to notify the County Auditor's Property Tax Division of the agreement in writing (via resolutions/ordinances).
 - **11/15/09** – State Director of Finance's deadline to certify to the County Auditor's Property Tax Division any partially/fully approved "extreme hardship" filings (including the amount of reduction).
 - **Prior to 1/15/10** – County Auditor's Property Tax Division will communicate with your local agency regarding the "final" calculated loan amount after reallocating any reductions approved from the "extreme hardship" filings to the remaining local agencies on a pro-rata basis.
 - **By 1/15/10** – County Auditor (Property Tax Division) to transfer first ½ of the "final" calculated loan amount from your local agency.
 - **By 5/1/10** – County Auditor (Property Tax Division) to transfer remaining ½ of the "final" calculated loan amount from your local agency.
 - **By 6/30/2013** – Full repayment of loan by the State.
- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/09.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.

Continued on page 2

Date: August 18, 2009
To: EL DORADO IRRIGATION
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2009/10 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

**FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For EL DORADO IRRIGATION**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	9,914,691	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	89,023	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	139	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 10,003,853	
Unsecured	0110	221,992	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	104,266	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		10,330,111	
Property Tax Admin Fee	0100	(291,382) -----	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>10,038,729</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is:
FYI, your district’s ERAF II amount for the FY is:
FYI, your district’s “Mill Loss” pursuant to R&T2152.5

(56)

{ negatives amts = reductions to your district’s revenues, while
positive amts = additions to your district’s revenues.
Due to rounding on bills. Net of ERAF I and ERAF II.



County of El Dorado

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360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: TAHOE JOINT RCD
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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The estimates for the current lien date rolls do **NOT** include the following:

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 - **By 6/30/2013** – Full repayment of loan by the State.
- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/09.
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Continued on page 2

Date: August 18, 2009
To: TAHOE JOINT RCD
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2009/10 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

**FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For TAHOE JOINT RCD**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	68,159	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	715	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100	(7,469)	On Teeter Plan, see above.
Total of Subobject	0100	61,405	
Unsecured	0110	1,526	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	717	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		63,648	
Property Tax Admin Fee	0100	(1,714)	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>61,934</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:			{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



County of El Dorado

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360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **GEORGETOWN PUD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

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 - **By 5/1/10** – County Auditor (Property Tax Division) to transfer remaining ½ of the "final" calculated loan amount from your local agency.
 - **By 6/30/2013** – Full repayment of loan by the State.
- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/09.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.

Continued on page 2

Date: August 18, 2009
To: GEORGETOWN PUD
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2009/10 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

**FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For GEORGETOWN PUD**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,336,326	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	26,499	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	2	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 1,362,827	
Unsecured	0110	29,921	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	14,053	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,406,801	
Property Tax Admin Fee	0100	(40,060) -----	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>1,366,741</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:			{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:		(51,084)	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(8)	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **ARROYO VISTA CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2009 and continue through June 2010. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The estimates for the current lien date rolls do **NOT** include the following:

- **Your local agency's 2009/10 loan to the State pursuant to the "Proposition 1A Suspension" (see ABX4-14 and ABX4-15). Please read ABX4-15 to determine the effects/options regarding your local agency.** The State Senate's website at www.sen.ca.gov has the text of the legislation. The California Special Districts Association website at www.csda.net has a FAQ and other pertinent information (including information on the district's option to securitize the loan). The California League of Cities website at www.cacities.org also has information. Statewide implementation guidelines are currently being drafted. However, the basic timeframes are as follows:
 - **Prior to 10/15/09** – County Auditor's Property Tax Division will communicate with your local agency regarding the your local agency's calculated loan amount. Please be aware that this calculated loan amount may not be "final" due to any "extreme hardship" filings with the State.
 - **10/15/09** – Your local agency's deadline to file an "extreme hardship" with the State Director of Finance.
 - **11/15/09** – Your local agency's deadline to reallocate all or part of your loan with another local agency and to notify the County Auditor's Property Tax Division of the agreement in writing (via resolutions/ordinances).
 - **11/15/09** – State Director of Finance's deadline to certify to the County Auditor's Property Tax Division any partially/fully approved "extreme hardship" filings (including the amount of reduction).
 - **Prior to 1/15/10** – County Auditor's Property Tax Division will communicate with your local agency regarding the "final" calculated loan amount after reallocating any reductions approved from the "extreme hardship" filings to the remaining local agencies on a pro-rata basis.
 - **By 1/15/10** – County Auditor (Property Tax Division) to transfer first ½ of the "final" calculated loan amount from your local agency.
 - **By 5/1/10** – County Auditor (Property Tax Division) to transfer remaining ½ of the "final" calculated loan amount from your local agency.
 - **By 6/30/2013** – Full repayment of loan by the State.
- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/09.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.

Continued on page 2

Date: August 18, 2009
To: ARROYO VISTA CSD
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2009/10 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For ARROYO VISTA CSD

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	11,294	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	114	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 11,408	
Unsecured	0110	253	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	119	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		11,780	
Property Tax Admin Fee	0100	(309) -----	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>11,471</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(5,009)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: KNOLLS P.O. CSD
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2009 and continue through June 2010. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The estimates for the current lien date rolls do **NOT** include the following:

- **Your local agency's 2009/10 loan to the State pursuant to the "Proposition 1A Suspension" (see ABX4-14 and ABX4-15). Please read ABX4-15 to determine the effects/options regarding your local agency.** The State Senate's website at www.sen.ca.gov has the text of the legislation. The California Special Districts Association website at www.csda.net has a FAQ and other pertinent information (including information on the district's option to securitize the loan). The California League of Cities website at www.cacities.org also has information. Statewide implementation guidelines are currently being drafted. However, the basic timeframes are as follows:
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 - **10/15/09** – Your local agency's deadline to file an "extreme hardship" with the State Director of Finance.
 - **11/15/09** – Your local agency's deadline to reallocate all or part of your loan with another local agency and to notify the County Auditor's Property Tax Division of the agreement in writing (via resolutions/ordinances).
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 - **Prior to 1/15/10** – County Auditor's Property Tax Division will communicate with your local agency regarding the "final" calculated loan amount after reallocating any reductions approved from the "extreme hardship" filings to the remaining local agencies on a pro-rata basis.
 - **By 1/15/10** – County Auditor (Property Tax Division) to transfer first ½ of the "final" calculated loan amount from your local agency.
 - **By 5/1/10** – County Auditor (Property Tax Division) to transfer remaining ½ of the "final" calculated loan amount from your local agency.
 - **By 6/30/2013** – Full repayment of loan by the State.
- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/09.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.

Continued on page 2

Date: August 18, 2009
To: KNOLLS P.O. CSD
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2009/10 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For KNOLLS P.O. CSD

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	4,692	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	47	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 4,739	
Unsecured	0110	105	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	49	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		4,893	
Property Tax Admin Fee	0100	(132)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>4,761</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(3,916)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **WEST EL LARGO CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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The estimates for the current lien date rolls do **NOT** include the following:

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 - **10/15/09** – Your local agency's deadline to file an "extreme hardship" with the State Director of Finance.
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 - **By 6/30/2013** – Full repayment of loan by the State.
- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/09.
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Continued on page 2

Date: August 18, 2009
To: WEST EL LARGO CSD
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2009/10 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For WEST EL LARGO CSD

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,829	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	53	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 1,882	
Unsecured	0110	41	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	19	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		1,942	
Property Tax Admin Fee	0100	(53)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>1,889</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(918)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: MARBLE MOUNTAIN CSD
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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- **Your local agency's 2009/10 loan to the State pursuant to the "Proposition 1A Suspension" (see ABX4-14 and ABX4-15). Please read ABX4-15 to determine the effects/options regarding your local agency.** The State Senate's website at www.sen.ca.gov has the text of the legislation. The California Special Districts Association website at www.csda.net has a FAQ and other pertinent information (including information on the district's option to securitize the loan). The California League of Cities website at www.cacities.org also has information. Statewide implementation guidelines are currently being drafted. However, the basic timeframes are as follows:
 - **Prior to 10/15/09** – County Auditor's Property Tax Division will communicate with your local agency regarding the your local agency's calculated loan amount. Please be aware that this calculated loan amount may not be "final" due to any "extreme hardship" filings with the State.
 - **10/15/09** – Your local agency's deadline to file an "extreme hardship" with the State Director of Finance.
 - **11/15/09** – Your local agency's deadline to reallocate all or part of your loan with another local agency and to notify the County Auditor's Property Tax Division of the agreement in writing (via resolutions/ordinances).
 - **11/15/09** – State Director of Finance's deadline to certify to the County Auditor's Property Tax Division any partially/fully approved "extreme hardship" filings (including the amount of reduction).
 - **Prior to 1/15/10** – County Auditor's Property Tax Division will communicate with your local agency regarding the "final" calculated loan amount after reallocating any reductions approved from the "extreme hardship" filings to the remaining local agencies on a pro-rata basis.
 - **By 1/15/10** – County Auditor (Property Tax Division) to transfer first ½ of the "final" calculated loan amount from your local agency.
 - **By 5/1/10** – County Auditor (Property Tax Division) to transfer remaining ½ of the "final" calculated loan amount from your local agency.
 - **By 6/30/2013** – Full repayment of loan by the State.
- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/09.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.

Continued on page 2

Date: August 18, 2009
To: MARBLE MOUNTAIN CSD
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2009/10 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For MARBLE MOUNTAIN CSD

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	16,622	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	183	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 16,805	
Unsecured	0110	372	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	175	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		17,352	
Property Tax Admin Fee	0100	(483) -----	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>16,869</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(6,911)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **FALLEN LEAF LAKE CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2009 and continue through June 2010. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The estimates for the current lien date rolls do **NOT** include the following:

- **Your local agency's 2009/10 loan to the State pursuant to the "Proposition 1A Suspension" (see ABX4-14 and ABX4-15). Please read ABX4-15 to determine the effects/options regarding your local agency.** The State Senate's website at www.sen.ca.gov has the text of the legislation. The California Special Districts Association website at www.csda.net has a FAQ and other pertinent information (including information on the district's option to securitize the loan). The California League of Cities website at www.cacities.org also has information. Statewide implementation guidelines are currently being drafted. However, the basic timeframes are as follows:
 - **Prior to 10/15/09** – County Auditor's Property Tax Division will communicate with your local agency regarding the your local agency's calculated loan amount. Please be aware that this calculated loan amount may not be "final" due to any "extreme hardship" filings with the State.
 - **10/15/09** – Your local agency's deadline to file an "extreme hardship" with the State Director of Finance.
 - **11/15/09** – Your local agency's deadline to reallocate all or part of your loan with another local agency and to notify the County Auditor's Property Tax Division of the agreement in writing (via resolutions/ordinances).
 - **11/15/09** – State Director of Finance's deadline to certify to the County Auditor's Property Tax Division any partially/fully approved "extreme hardship" filings (including the amount of reduction).
 - **Prior to 1/15/10** – County Auditor's Property Tax Division will communicate with your local agency regarding the "final" calculated loan amount after reallocating any reductions approved from the "extreme hardship" filings to the remaining local agencies on a pro-rata basis.
 - **By 1/15/10** – County Auditor (Property Tax Division) to transfer first ½ of the "final" calculated loan amount from your local agency.
 - **By 5/1/10** – County Auditor (Property Tax Division) to transfer remaining ½ of the "final" calculated loan amount from your local agency.
 - **By 6/30/2013** – Full repayment of loan by the State.
- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/09.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.

Continued on page 2

Date: August 18, 2009
To: FALLEN LEAF LAKE CSD
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2009/10 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For FALLEN LEAF LAKE CSD

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	22,455	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	303	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 22,758	
Unsecured	0110	503	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	236	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		23,497	
Property Tax Admin Fee	0100	(614) -----	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>22,883</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(15,963)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **GRASSY RUN CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2009 and continue through June 2010. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The estimates for the current lien date rolls do **NOT** include the following:

- **Your local agency's 2009/10 loan to the State pursuant to the "Proposition 1A Suspension" (see ABX4-14 and ABX4-15). Please read ABX4-15 to determine the effects/options regarding your local agency.** The State Senate's website at www.sen.ca.gov has the text of the legislation. The California Special Districts Association website at www.csda.net has a FAQ and other pertinent information (including information on the district's option to securitize the loan). The California League of Cities website at www.cacities.org also has information. Statewide implementation guidelines are currently being drafted. However, the basic timeframes are as follows:
 - **Prior to 10/15/09** – County Auditor's Property Tax Division will communicate with your local agency regarding the your local agency's calculated loan amount. Please be aware that this calculated loan amount may not be "final" due to any "extreme hardship" filings with the State.
 - **10/15/09** – Your local agency's deadline to file an "extreme hardship" with the State Director of Finance.
 - **11/15/09** – Your local agency's deadline to reallocate all or part of your loan with another local agency and to notify the County Auditor's Property Tax Division of the agreement in writing (via resolutions/ordinances).
 - **11/15/09** – State Director of Finance's deadline to certify to the County Auditor's Property Tax Division any partially/fully approved "extreme hardship" filings (including the amount of reduction).
 - **Prior to 1/15/10** – County Auditor's Property Tax Division will communicate with your local agency regarding the "final" calculated loan amount after reallocating any reductions approved from the "extreme hardship" filings to the remaining local agencies on a pro-rata basis.
 - **By 1/15/10** – County Auditor (Property Tax Division) to transfer first ½ of the "final" calculated loan amount from your local agency.
 - **By 5/1/10** – County Auditor (Property Tax Division) to transfer remaining ½ of the "final" calculated loan amount from your local agency.
 - **By 6/30/2013** – Full repayment of loan by the State.
- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/09.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.

Continued on page 2

Date: August 18, 2009
To: GRASSY RUN CSD
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2009/10 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For GRASSY RUN CSD

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	19,830	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	210	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 20,040	
Unsecured	0110	444	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	209	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		20,693	
Property Tax Admin Fee	0100	(613)	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>20,080</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(6,155)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **CSA#9, SHADOW LANE ZONE**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2009 and continue through June 2010. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The estimates for the current lien date rolls do **NOT** include the following:

- **Your local agency's 2009/10 loan to the State pursuant to the "Proposition 1A Suspension" (see ABX4-14 and ABX4-15). Please read ABX4-15 to determine the effects/options regarding your local agency.** The State Senate's website at www.sen.ca.gov has the text of the legislation. The California Special Districts Association website at www.csda.net has a FAQ and other pertinent information (including information on the district's option to securitize the loan). The California League of Cities website at www.cacities.org also has information. Statewide implementation guidelines are currently being drafted. However, the basic timeframes are as follows:
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 - **10/15/09** – Your local agency's deadline to file an "extreme hardship" with the State Director of Finance.
 - **11/15/09** – Your local agency's deadline to reallocate all or part of your loan with another local agency and to notify the County Auditor's Property Tax Division of the agreement in writing (via resolutions/ordinances).
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 - **Prior to 1/15/10** – County Auditor's Property Tax Division will communicate with your local agency regarding the "final" calculated loan amount after reallocating any reductions approved from the "extreme hardship" filings to the remaining local agencies on a pro-rata basis.
 - **By 1/15/10** – County Auditor (Property Tax Division) to transfer first ½ of the "final" calculated loan amount from your local agency.
 - **By 5/1/10** – County Auditor (Property Tax Division) to transfer remaining ½ of the "final" calculated loan amount from your local agency.
 - **By 6/30/2013** – Full repayment of loan by the State.
- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/09.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.

Continued on page 2

Date: August 18, 2009
To: CSA#9, SHADOW LANE ZONE
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2009/10 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For CSA#9, SHADOW LANE ZONE

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,432	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	13	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 1,445	
Unsecured	0110	32	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	15	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		1,492	
Property Tax Admin Fee	0100	(40)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>1,452</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(349)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **RISING HILL CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2009 and continue through June 2010. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The estimates for the current lien date rolls do **NOT** include the following:

- **Your local agency's 2009/10 loan to the State pursuant to the "Proposition 1A Suspension" (see ABX4-14 and ABX4-15). Please read ABX4-15 to determine the effects/options regarding your local agency.** The State Senate's website at www.sen.ca.gov has the text of the legislation. The California Special Districts Association website at www.csda.net has a FAQ and other pertinent information (including information on the district's option to securitize the loan). The California League of Cities website at www.cacities.org also has information. Statewide implementation guidelines are currently being drafted. However, the basic timeframes are as follows:
 - **Prior to 10/15/09** – County Auditor's Property Tax Division will communicate with your local agency regarding the your local agency's calculated loan amount. Please be aware that this calculated loan amount may not be "final" due to any "extreme hardship" filings with the State.
 - **10/15/09** – Your local agency's deadline to file an "extreme hardship" with the State Director of Finance.
 - **11/15/09** – Your local agency's deadline to reallocate all or part of your loan with another local agency and to notify the County Auditor's Property Tax Division of the agreement in writing (via resolutions/ordinances).
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 - **By 5/1/10** – County Auditor (Property Tax Division) to transfer remaining ½ of the "final" calculated loan amount from your local agency.
 - **By 6/30/2013** – Full repayment of loan by the State.
- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/09.
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Continued on page 2

Date: August 18, 2009
To: RISING HILL CSD
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

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FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For RISING HILL CSD

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	10,763	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	129	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 10,892	
Unsecured	0110	241	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	113	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		11,246	
Property Tax Admin Fee	0100	(313) -----	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>10,933</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(2,844)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: COSUMNES RIVER CSD
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/09.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.

Continued on page 2

Date: August 18, 2009
To: COSUMNES RIVER CSD
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

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FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For COSUMNES RIVER CSD

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	8,908	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	256	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 9,164	
Unsecured	0110	199	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	94	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		9,457	
Property Tax Admin Fee	0100	(273)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>9,184</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(7,332)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **GOLDEN WEST CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

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Continued on page 2

Date: August 18, 2009
To: GOLDEN WEST CSD
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FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For GOLDEN WEST CSD

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	63,785	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	690	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100	-----	On Teeter Plan, see above.
Total of Subobject	0100	64,475	
Unsecured	0110	1,428	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	671	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		66,574	
Property Tax Admin Fee	0100	(1,863)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>64,711</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(30,331)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **SHOWCASE RANCHES CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

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Date: August 18, 2009
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From: Sally Zutter, Accounting Division Manager
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FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For SHOWCASE RANCHES CSD

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	11,135	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	342	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 11,477	
Unsecured	0110	249	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	117	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		11,843	
Property Tax Admin Fee	0100	(335) -----	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>11,508</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(5,617)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: MORTARA CIRCLE CSD
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2009 and continue through June 2010. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The estimates for the current lien date rolls do **NOT** include the following:

- **Your local agency's 2009/10 loan to the State pursuant to the "Proposition 1A Suspension" (see ABX4-14 and ABX4-15). Please read ABX4-15 to determine the effects/options regarding your local agency.** The State Senate's website at www.sen.ca.gov has the text of the legislation. The California Special Districts Association website at www.csda.net has a FAQ and other pertinent information (including information on the district's option to securitize the loan). The California League of Cities website at www.cacities.org also has information. Statewide implementation guidelines are currently being drafted. However, the basic timeframes are as follows:
 - **Prior to 10/15/09** – County Auditor's Property Tax Division will communicate with your local agency regarding the your local agency's calculated loan amount. Please be aware that this calculated loan amount may not be "final" due to any "extreme hardship" filings with the State.
 - **10/15/09** – Your local agency's deadline to file an "extreme hardship" with the State Director of Finance.
 - **11/15/09** – Your local agency's deadline to reallocate all or part of your loan with another local agency and to notify the County Auditor's Property Tax Division of the agreement in writing (via resolutions/ordinances).
 - **11/15/09** – State Director of Finance's deadline to certify to the County Auditor's Property Tax Division any partially/fully approved "extreme hardship" filings (including the amount of reduction).
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 - **By 1/15/10** – County Auditor (Property Tax Division) to transfer first ½ of the "final" calculated loan amount from your local agency.
 - **By 5/1/10** – County Auditor (Property Tax Division) to transfer remaining ½ of the "final" calculated loan amount from your local agency.
 - **By 6/30/2013** – Full repayment of loan by the State.
- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/09.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.

Continued on page 2

Date: August 18, 2009
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Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2009/10 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For MORTARA CIRCLE CSD

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	4,242	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	62	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 4,304	
Unsecured	0110	95	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	45	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		4,444	
Property Tax Admin Fee	0100	(131)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>4,313</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(3,484)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **GARDEN VALLEY RE CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2009 and continue through June 2010. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The estimates for the current lien date rolls do **NOT** include the following:

- **Your local agency's 2009/10 loan to the State pursuant to the "Proposition 1A Suspension" (see ABX4-14 and ABX4-15). Please read ABX4-15 to determine the effects/options regarding your local agency.** The State Senate's website at www.sen.ca.gov has the text of the legislation. The California Special Districts Association website at www.csda.net has a FAQ and other pertinent information (including information on the district's option to securitize the loan). The California League of Cities website at www.cacities.org also has information. Statewide implementation guidelines are currently being drafted. However, the basic timeframes are as follows:
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 - **10/15/09** – Your local agency's deadline to file an "extreme hardship" with the State Director of Finance.
 - **11/15/09** – Your local agency's deadline to reallocate all or part of your loan with another local agency and to notify the County Auditor's Property Tax Division of the agreement in writing (via resolutions/ordinances).
 - **11/15/09** – State Director of Finance's deadline to certify to the County Auditor's Property Tax Division any partially/fully approved "extreme hardship" filings (including the amount of reduction).
 - **Prior to 1/15/10** – County Auditor's Property Tax Division will communicate with your local agency regarding the "final" calculated loan amount after reallocating any reductions approved from the "extreme hardship" filings to the remaining local agencies on a pro-rata basis.
 - **By 1/15/10** – County Auditor (Property Tax Division) to transfer first ½ of the "final" calculated loan amount from your local agency.
 - **By 5/1/10** – County Auditor (Property Tax Division) to transfer remaining ½ of the "final" calculated loan amount from your local agency.
 - **By 6/30/2013** – Full repayment of loan by the State.
- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/09.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.

Continued on page 2

Date: August 18, 2009
To: GARDEN VALLEY RE CSD
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2009/10 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For GARDEN VALLEY RE CSD

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	15,297	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	221	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 15,518	
Unsecured	0110	342	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	161	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		16,021	
Property Tax Admin Fee	0100	(446) -----	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>15,575</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(6,448)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



County of El Dorado

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360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **EL DORADO HILLS CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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The estimates for the current lien date rolls do **NOT** include the following:

- **Your local agency's 2009/10 loan to the State pursuant to the "Proposition 1A Suspension" (see ABX4-14 and ABX4-15). Please read ABX4-15 to determine the effects/options regarding your local agency.** The State Senate's website at www.sen.ca.gov has the text of the legislation. The California Special Districts Association website at www.csda.net has a FAQ and other pertinent information (including information on the district's option to securitize the loan). The California League of Cities website at www.cacities.org also has information. Statewide implementation guidelines are currently being drafted. However, the basic timeframes are as follows:
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Continued on page 2

Date: August 18, 2009
To: EL DORADO HILLS CSD
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2009/10 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For EL DORADO HILLS CSD

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	5,137,671	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	27,774	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	7	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 5,165,452	
Unsecured	0110	115,034	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	54,029	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		5,334,515	
Property Tax Admin Fee	0100	(152,362)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>5,182,153</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(593,545)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:		(921,791)	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(29)	



County of El Dorado

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PLACERVILLE, CALIFORNIA 95667
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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **HICKOK ROAD CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

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Continued on page 2

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Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
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- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

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**FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For HICKOK ROAD CSD**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	5,541	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	130	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 5,671	
Unsecured	0110	124	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	58	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		5,853	
Property Tax Admin Fee	0100	(162)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>5,691</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(4,621)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: CONNIE LANE CSD
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2009 and continue through June 2010. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The estimates for the current lien date rolls do **NOT** include the following:

- **Your local agency's 2009/10 loan to the State pursuant to the "Proposition 1A Suspension" (see ABX4-14 and ABX4-15). Please read ABX4-15 to determine the effects/options regarding your local agency.** The State Senate's website at www.sen.ca.gov has the text of the legislation. The California Special Districts Association website at www.csda.net has a FAQ and other pertinent information (including information on the district's option to securitize the loan). The California League of Cities website at www.cacities.org also has information. Statewide implementation guidelines are currently being drafted. However, the basic timeframes are as follows:
 - **Prior to 10/15/09** – County Auditor's Property Tax Division will communicate with your local agency regarding the your local agency's calculated loan amount. Please be aware that this calculated loan amount may not be "final" due to any "extreme hardship" filings with the State.
 - **10/15/09** – Your local agency's deadline to file an "extreme hardship" with the State Director of Finance.
 - **11/15/09** – Your local agency's deadline to reallocate all or part of your loan with another local agency and to notify the County Auditor's Property Tax Division of the agreement in writing (via resolutions/ordinances).
 - **11/15/09** – State Director of Finance's deadline to certify to the County Auditor's Property Tax Division any partially/fully approved "extreme hardship" filings (including the amount of reduction).
 - **Prior to 1/15/10** – County Auditor's Property Tax Division will communicate with your local agency regarding the "final" calculated loan amount after reallocating any reductions approved from the "extreme hardship" filings to the remaining local agencies on a pro-rata basis.
 - **By 1/15/10** – County Auditor (Property Tax Division) to transfer first ½ of the "final" calculated loan amount from your local agency.
 - **By 5/1/10** – County Auditor (Property Tax Division) to transfer remaining ½ of the "final" calculated loan amount from your local agency.
 - **By 6/30/2013** – Full repayment of loan by the State.
- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/09.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.

Continued on page 2

Date: August 18, 2009
To: CONNIE LANE CSD
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2009/10 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For CONNIE LANE CSD

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	6,893	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	93	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 6,986	
Unsecured	0110	154	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	72	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		7,212	
Property Tax Admin Fee	0100	(190)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>7,022</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(1,311)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **EAST CHINA HILL CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2009 and continue through June 2010. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The estimates for the current lien date rolls do **NOT** include the following:

- **Your local agency's 2009/10 loan to the State pursuant to the "Proposition 1A Suspension" (see ABX4-14 and ABX4-15). Please read ABX4-15 to determine the effects/options regarding your local agency.** The State Senate's website at www.sen.ca.gov has the text of the legislation. The California Special Districts Association website at www.csda.net has a FAQ and other pertinent information (including information on the district's option to securitize the loan). The California League of Cities website at www.cacities.org also has information. Statewide implementation guidelines are currently being drafted. However, the basic timeframes are as follows:
 - **Prior to 10/15/09** – County Auditor's Property Tax Division will communicate with your local agency regarding the your local agency's calculated loan amount. Please be aware that this calculated loan amount may not be "final" due to any "extreme hardship" filings with the State.
 - **10/15/09** – Your local agency's deadline to file an "extreme hardship" with the State Director of Finance.
 - **11/15/09** – Your local agency's deadline to reallocate all or part of your loan with another local agency and to notify the County Auditor's Property Tax Division of the agreement in writing (via resolutions/ordinances).
 - **11/15/09** – State Director of Finance's deadline to certify to the County Auditor's Property Tax Division any partially/fully approved "extreme hardship" filings (including the amount of reduction).
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 - **By 5/1/10** – County Auditor (Property Tax Division) to transfer remaining ½ of the "final" calculated loan amount from your local agency.
 - **By 6/30/2013** – Full repayment of loan by the State.
- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/09.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.

Continued on page 2

Date: August 18, 2009
To: EAST CHINA HILL CSD
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2009/10 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For EAST CHINA HILL CSD

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	7,927	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	96	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 8,023	
Unsecured	0110	177	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	83	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		8,283	
Property Tax Admin Fee	0100	(240)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>8,043</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(2,645)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



County of El Dorado

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360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: SIERRA OAKS CSD
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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The estimates for the current lien date rolls do **NOT** include the following:

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Continued on page 2

Date: August 18, 2009
To: SIERRA OAKS CSD
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

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FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For SIERRA OAKS CSD

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	5,223	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	109	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 5,332	
Unsecured	0110	117	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	55	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		5,504	
Property Tax Admin Fee	0100	(151)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>5,353</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(618)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:		(279)	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: CAMERON PARK CSD (RECREATION)
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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 - **10/15/09** – Your local agency's deadline to file an "extreme hardship" with the State Director of Finance.
 - **11/15/09** – Your local agency's deadline to reallocate all or part of your loan with another local agency and to notify the County Auditor's Property Tax Division of the agreement in writing (via resolutions/ordinances).
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Continued on page 2

Date: August 18, 2009
To: CAMERON PARK CSD (RECREATION)
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
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- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
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- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2009/10 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

**FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For CAMERON PARK CSD (RECREATION)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	873,316	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	6,891	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	2	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 880,209	
Unsecured	0110	19,554	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	9,184	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		908,947	
Property Tax Admin Fee	0100	(25,422) -----	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>883,525</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(131,378)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:		(45,268)	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(5)	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: CAMERON PARK CSD (FIRE)
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2009 and continue through June 2010. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The estimates for the current lien date rolls do **NOT** include the following:

- **Your local agency's 2009/10 loan to the State pursuant to the "Proposition 1A Suspension" (see ABX4-14 and ABX4-15). Please read ABX4-15 to determine the effects/options regarding your local agency.** The State Senate's website at www.sen.ca.gov has the text of the legislation. The California Special Districts Association website at www.csda.net has a FAQ and other pertinent information (including information on the district's option to securitize the loan). The California League of Cities website at www.cacities.org also has information. Statewide implementation guidelines are currently being drafted. However, the basic timeframes are as follows:
 - **Prior to 10/15/09** – County Auditor's Property Tax Division will communicate with your local agency regarding the your local agency's calculated loan amount. Please be aware that this calculated loan amount may not be "final" due to any "extreme hardship" filings with the State.
 - **10/15/09** – Your local agency's deadline to file an "extreme hardship" with the State Director of Finance.
 - **11/15/09** – Your local agency's deadline to reallocate all or part of your loan with another local agency and to notify the County Auditor's Property Tax Division of the agreement in writing (via resolutions/ordinances).
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 - **By 5/1/10** – County Auditor (Property Tax Division) to transfer remaining ½ of the "final" calculated loan amount from your local agency.
 - **By 6/30/2013** – Full repayment of loan by the State.
- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/09.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.

Continued on page 2

Date: August 18, 2009
To: CAMERON PARK CSD (FIRE)
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Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
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- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

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**FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For CAMERON PARK CSD (FIRE)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	2,519,870	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	19,955	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	4	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 2,539,829	
Unsecured	0110	56,420	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	26,500	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		2,622,749	
Property Tax Admin Fee	0100	(73,357)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>2,549,392</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(263,869)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(14)	



County of El Dorado

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PLACERVILLE, CALIFORNIA 95667
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Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: CAMERON PARK AIRPORT
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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The estimates for the current lien date rolls do **NOT** include the following:

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 - **By 5/1/10** – County Auditor (Property Tax Division) to transfer remaining ½ of the "final" calculated loan amount from your local agency.
 - **By 6/30/2013** – Full repayment of loan by the State.
- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/09.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.

Continued on page 2

Date: August 18, 2009
To: CAMERON PARK AIRPORT
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2009/10 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For CAMERON PARK AIRPORT

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	12,407	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	84	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 12,491	
Unsecured	0110	278	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	130	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		12,899	
Property Tax Admin Fee	0100	(354)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>12,545</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(10,467)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



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JOE HARN, CPA
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BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **HILLWOOD CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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The estimates for the current lien date rolls do **NOT** include the following:

- **Your local agency's 2009/10 loan to the State pursuant to the "Proposition 1A Suspension" (see ABX4-14 and ABX4-15). Please read ABX4-15 to determine the effects/options regarding your local agency.** The State Senate's website at www.sen.ca.gov has the text of the legislation. The California Special Districts Association website at www.csda.net has a FAQ and other pertinent information (including information on the district's option to securitize the loan). The California League of Cities website at www.cacities.org also has information. Statewide implementation guidelines are currently being drafted. However, the basic timeframes are as follows:
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Continued on page 2

Date: August 18, 2009
To: HILLWOOD CSD
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
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The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

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FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For HILLWOOD CSD

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	16,834	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	147	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 16,981	
Unsecured	0110	377	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	177	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		17,535	
Property Tax Admin Fee	0100	(468)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>17,067</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(3,973)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:		(2,363)	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



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PLACERVILLE, CALIFORNIA 95667
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BOB TOSCANO
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DATE: August 18, 2009
TO: CAMERON ESTATES CSD
FROM: Sally Zutter, Accounting Division Manager
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Continued on page 2

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Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2009/10 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For CAMERON ESTATES CSD

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	82,077	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	927	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 83,004	
Unsecured	0110	1,838	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	863	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		85,705	
Property Tax Admin Fee	0100	(2,382)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>83,323</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(32,572)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **HOLIDAY LAKES CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2009 and continue through June 2010. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The estimates for the current lien date rolls do **NOT** include the following:

- **Your local agency's 2009/10 loan to the State pursuant to the "Proposition 1A Suspension" (see ABX4-14 and ABX4-15). Please read ABX4-15 to determine the effects/options regarding your local agency.** The State Senate's website at www.sen.ca.gov has the text of the legislation. The California Special Districts Association website at www.csda.net has a FAQ and other pertinent information (including information on the district's option to securitize the loan). The California League of Cities website at www.cacities.org also has information. Statewide implementation guidelines are currently being drafted. However, the basic timeframes are as follows:
 - **Prior to 10/15/09** – County Auditor's Property Tax Division will communicate with your local agency regarding the your local agency's calculated loan amount. Please be aware that this calculated loan amount may not be "final" due to any "extreme hardship" filings with the State.
 - **10/15/09** – Your local agency's deadline to file an "extreme hardship" with the State Director of Finance.
 - **11/15/09** – Your local agency's deadline to reallocate all or part of your loan with another local agency and to notify the County Auditor's Property Tax Division of the agreement in writing (via resolutions/ordinances).
 - **11/15/09** – State Director of Finance's deadline to certify to the County Auditor's Property Tax Division any partially/fully approved "extreme hardship" filings (including the amount of reduction).
 - **Prior to 1/15/10** – County Auditor's Property Tax Division will communicate with your local agency regarding the "final" calculated loan amount after reallocating any reductions approved from the "extreme hardship" filings to the remaining local agencies on a pro-rata basis.
 - **By 1/15/10** – County Auditor (Property Tax Division) to transfer first ½ of the "final" calculated loan amount from your local agency.
 - **By 5/1/10** – County Auditor (Property Tax Division) to transfer remaining ½ of the "final" calculated loan amount from your local agency.
 - **By 6/30/2013** – Full repayment of loan by the State.
- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/09.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.

Continued on page 2

Date: August 18, 2009
To: HOLIDAY LAKES CSD
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2009/10 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For HOLIDAY LAKES CSD

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	4,109	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	47	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 4,156	
Unsecured	0110	92	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	43	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		4,291	
Property Tax Admin Fee	0100	(122)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>4,169</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(2,048)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: AUDUBON HILLS CSD
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2009 and continue through June 2010. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The estimates for the current lien date rolls do **NOT** include the following:

- **Your local agency's 2009/10 loan to the State pursuant to the "Proposition 1A Suspension" (see ABX4-14 and ABX4-15). Please read ABX4-15 to determine the effects/options regarding your local agency.** The State Senate's website at www.sen.ca.gov has the text of the legislation. The California Special Districts Association website at www.csda.net has a FAQ and other pertinent information (including information on the district's option to securitize the loan). The California League of Cities website at www.cacities.org also has information. Statewide implementation guidelines are currently being drafted. However, the basic timeframes are as follows:
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 - **10/15/09** – Your local agency's deadline to file an "extreme hardship" with the State Director of Finance.
 - **11/15/09** – Your local agency's deadline to reallocate all or part of your loan with another local agency and to notify the County Auditor's Property Tax Division of the agreement in writing (via resolutions/ordinances).
 - **11/15/09** – State Director of Finance's deadline to certify to the County Auditor's Property Tax Division any partially/fully approved "extreme hardship" filings (including the amount of reduction).
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 - **By 1/15/10** – County Auditor (Property Tax Division) to transfer first ½ of the "final" calculated loan amount from your local agency.
 - **By 5/1/10** – County Auditor (Property Tax Division) to transfer remaining ½ of the "final" calculated loan amount from your local agency.
 - **By 6/30/2013** – Full repayment of loan by the State.
- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/09.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.

Continued on page 2

Date: August 18, 2009
To: AUDUBON HILLS CSD
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2009/10 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For AUDUBON HILLS CSD

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	28,154	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	259	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 28,413	
Unsecured	0110	630	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	296	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		29,339	
Property Tax Admin Fee	0100	(813)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>28,526</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(4,731)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:		(1,035)	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: LAKEVIEW CSD
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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The estimates for the current lien date rolls do **NOT** include the following:

- **Your local agency's 2009/10 loan to the State pursuant to the "Proposition 1A Suspension" (see ABX4-14 and ABX4-15). Please read ABX4-15 to determine the effects/options regarding your local agency.** The State Senate's website at www.sen.ca.gov has the text of the legislation. The California Special Districts Association website at www.csda.net has a FAQ and other pertinent information (including information on the district's option to securitize the loan). The California League of Cities website at www.cacities.org also has information. Statewide implementation guidelines are currently being drafted. However, the basic timeframes are as follows:
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 - **10/15/09** – Your local agency's deadline to file an "extreme hardship" with the State Director of Finance.
 - **11/15/09** – Your local agency's deadline to reallocate all or part of your loan with another local agency and to notify the County Auditor's Property Tax Division of the agreement in writing (via resolutions/ordinances).
 - **11/15/09** – State Director of Finance's deadline to certify to the County Auditor's Property Tax Division any partially/fully approved "extreme hardship" filings (including the amount of reduction).
 - **Prior to 1/15/10** – County Auditor's Property Tax Division will communicate with your local agency regarding the "final" calculated loan amount after reallocating any reductions approved from the "extreme hardship" filings to the remaining local agencies on a pro-rata basis.
 - **By 1/15/10** – County Auditor (Property Tax Division) to transfer first ½ of the "final" calculated loan amount from your local agency.
 - **By 5/1/10** – County Auditor (Property Tax Division) to transfer remaining ½ of the "final" calculated loan amount from your local agency.
 - **By 6/30/2013** – Full repayment of loan by the State.
- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/09.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.

Continued on page 2

Date: August 18, 2009
To: LAKEVIEW CSD
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2009/10 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For LAKEVIEW CSD

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	8,934	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	114	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	9,048	
Unsecured	0110	200	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	94	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		9,342	
Property Tax Admin Fee	0100	(262)	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>9,080</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(5,146)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **SPRINGFIELD MEAD CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2009 and continue through June 2010. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The estimates for the current lien date rolls do **NOT** include the following:

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 - **10/15/09** – Your local agency's deadline to file an "extreme hardship" with the State Director of Finance.
 - **11/15/09** – Your local agency's deadline to reallocate all or part of your loan with another local agency and to notify the County Auditor's Property Tax Division of the agreement in writing (via resolutions/ordinances).
 - **11/15/09** – State Director of Finance's deadline to certify to the County Auditor's Property Tax Division any partially/fully approved "extreme hardship" filings (including the amount of reduction).
 - **Prior to 1/15/10** – County Auditor's Property Tax Division will communicate with your local agency regarding the "final" calculated loan amount after reallocating any reductions approved from the "extreme hardship" filings to the remaining local agencies on a pro-rata basis.
 - **By 1/15/10** – County Auditor (Property Tax Division) to transfer first ½ of the "final" calculated loan amount from your local agency.
 - **By 5/1/10** – County Auditor (Property Tax Division) to transfer remaining ½ of the "final" calculated loan amount from your local agency.
 - **By 6/30/2013** – Full repayment of loan by the State.
- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/09.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.

Continued on page 2

Date: August 18, 2009
To: SPRINGFIELD MEAD CSD
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2009/10 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For SPRINGFIELD MEAD CSD

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	71,738	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	385	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 72,123	
Unsecured	0110	1,606	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	754	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		74,483	
Property Tax Admin Fee	0100	(2,126) -----	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>72,357</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(33,410)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **PIONEER FIRE**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2009 and continue through June 2010. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The estimates for the current lien date rolls do **NOT** include the following:

- **Your local agency's 2009/10 loan to the State pursuant to the "Proposition 1A Suspension" (see ABX4-14 and ABX4-15). Please read ABX4-15 to determine the effects/options regarding your local agency.** The State Senate's website at www.sen.ca.gov has the text of the legislation. The California Special Districts Association website at www.csda.net has a FAQ and other pertinent information (including information on the district's option to securitize the loan). The California League of Cities website at www.cacities.org also has information. Statewide implementation guidelines are currently being drafted. However, the basic timeframes are as follows:
 - **Prior to 10/15/09** – County Auditor's Property Tax Division will communicate with your local agency regarding the your local agency's calculated loan amount. Please be aware that this calculated loan amount may not be "final" due to any "extreme hardship" filings with the State.
 - **10/15/09** – Your local agency's deadline to file an "extreme hardship" with the State Director of Finance.
 - **11/15/09** – Your local agency's deadline to reallocate all or part of your loan with another local agency and to notify the County Auditor's Property Tax Division of the agreement in writing (via resolutions/ordinances).
 - **11/15/09** – State Director of Finance's deadline to certify to the County Auditor's Property Tax Division any partially/fully approved "extreme hardship" filings (including the amount of reduction).
 - **Prior to 1/15/10** – County Auditor's Property Tax Division will communicate with your local agency regarding the "final" calculated loan amount after reallocating any reductions approved from the "extreme hardship" filings to the remaining local agencies on a pro-rata basis.
 - **By 1/15/10** – County Auditor (Property Tax Division) to transfer first ½ of the "final" calculated loan amount from your local agency.
 - **By 5/1/10** – County Auditor (Property Tax Division) to transfer remaining ½ of the "final" calculated loan amount from your local agency.
 - **By 6/30/2013** – Full repayment of loan by the State.
- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/09.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.

Continued on page 2

Date: August 18, 2009
To: PIONEER FIRE
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2009/10 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For PIONEER FIRE

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	580,691	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	9,596	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 590,287	
Unsecured	0110	13,002	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	6,107	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		609,396	
Property Tax Admin Fee	0100	(17,618) -----	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>591,778</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(58,650)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(3)	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **LATROBE FIRE**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2009 and continue through June 2010. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The estimates for the current lien date rolls do **NOT** include the following:

- **Your local agency's 2009/10 loan to the State pursuant to the "Proposition 1A Suspension" (see ABX4-14 and ABX4-15). Please read ABX4-15 to determine the effects/options regarding your local agency.** The State Senate's website at www.sen.ca.gov has the text of the legislation. The California Special Districts Association website at www.csda.net has a FAQ and other pertinent information (including information on the district's option to securitize the loan). The California League of Cities website at www.cacities.org also has information. Statewide implementation guidelines are currently being drafted. However, the basic timeframes are as follows:
 - **Prior to 10/15/09** – County Auditor's Property Tax Division will communicate with your local agency regarding the your local agency's calculated loan amount. Please be aware that this calculated loan amount may not be "final" due to any "extreme hardship" filings with the State.
 - **10/15/09** – Your local agency's deadline to file an "extreme hardship" with the State Director of Finance.
 - **11/15/09** – Your local agency's deadline to reallocate all or part of your loan with another local agency and to notify the County Auditor's Property Tax Division of the agreement in writing (via resolutions/ordinances).
 - **11/15/09** – State Director of Finance's deadline to certify to the County Auditor's Property Tax Division any partially/fully approved "extreme hardship" filings (including the amount of reduction).
 - **Prior to 1/15/10** – County Auditor's Property Tax Division will communicate with your local agency regarding the "final" calculated loan amount after reallocating any reductions approved from the "extreme hardship" filings to the remaining local agencies on a pro-rata basis.
 - **By 1/15/10** – County Auditor (Property Tax Division) to transfer first ½ of the "final" calculated loan amount from your local agency.
 - **By 5/1/10** – County Auditor (Property Tax Division) to transfer remaining ½ of the "final" calculated loan amount from your local agency.
 - **By 6/30/2013** – Full repayment of loan by the State.
- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/09.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.

Continued on page 2

Date: August 18, 2009
To: LATROBE FIRE
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2009/10 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For LATROBE FIRE

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	109,940	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	1,109	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	20	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 111,069	
Unsecured	0110	2,462	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	1,156	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		114,687	
Property Tax Admin Fee	0100	(3,145) -----	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>111,542</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(12,440)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(1)	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **EL DORADO HILLS JT COUNTY WATER (FIRE DISTRICT)**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2009 and continue through June 2010. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The estimates for the current lien date rolls do **NOT** include the following:

- **Your local agency's 2009/10 loan to the State pursuant to the "Proposition 1A Suspension" (see ABX4-14 and ABX4-15). Please read ABX4-15 to determine the effects/options regarding your local agency.** The State Senate's website at www.sen.ca.gov has the text of the legislation. The California Special Districts Association website at www.csda.net has a FAQ and other pertinent information (including information on the district's option to securitize the loan). The California League of Cities website at www.cacities.org also has information. Statewide implementation guidelines are currently being drafted. However, the basic timeframes are as follows:
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 - **10/15/09** – Your local agency's deadline to file an "extreme hardship" with the State Director of Finance.
 - **11/15/09** – Your local agency's deadline to reallocate all or part of your loan with another local agency and to notify the County Auditor's Property Tax Division of the agreement in writing (via resolutions/ordinances).
 - **11/15/09** – State Director of Finance's deadline to certify to the County Auditor's Property Tax Division any partially/fully approved "extreme hardship" filings (including the amount of reduction).
 - **Prior to 1/15/10** – County Auditor's Property Tax Division will communicate with your local agency regarding the "final" calculated loan amount after reallocating any reductions approved from the "extreme hardship" filings to the remaining local agencies on a pro-rata basis.
 - **By 1/15/10** – County Auditor (Property Tax Division) to transfer first ½ of the "final" calculated loan amount from your local agency.
 - **By 5/1/10** – County Auditor (Property Tax Division) to transfer remaining ½ of the "final" calculated loan amount from your local agency.
 - **By 6/30/2013** – Full repayment of loan by the State.
- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/09.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.

Continued on page 2

Date: August 18, 2009
To: EL DORADO HILLS JT COUNTY WATER (FIRE DISTRICT)
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2009/10 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

**FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For EL DORADO HILLS JT COUNTY WATER (FIRE DISTRICT)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	13,014,298	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	61,418	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	19	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 13,075,735	
Unsecured	0110	291,393	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	136,863	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		13,503,991	
Property Tax Admin Fee	0100	(384,148)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>13,119,843</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is:
FYI, your district’s ERAF II amount for the FY is:
FYI, your district’s “Mill Loss” pursuant to R&T2152.5

(74)

{ negatives amts = reductions to your district’s revenues, while
positive amts = additions to your district’s revenues.
Due to rounding on bills. Net of ERAF I and ERAF II.



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **MOSQUITO FIRE**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2009 and continue through June 2010. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The estimates for the current lien date rolls do **NOT** include the following:

- **Your local agency's 2009/10 loan to the State pursuant to the "Proposition 1A Suspension" (see ABX4-14 and ABX4-15). Please read ABX4-15 to determine the effects/options regarding your local agency.** The State Senate's website at www.sen.ca.gov has the text of the legislation. The California Special Districts Association website at www.csda.net has a FAQ and other pertinent information (including information on the district's option to securitize the loan). The California League of Cities website at www.cacities.org also has information. Statewide implementation guidelines are currently being drafted. However, the basic timeframes are as follows:
 - **Prior to 10/15/09** – County Auditor's Property Tax Division will communicate with your local agency regarding the your local agency's calculated loan amount. Please be aware that this calculated loan amount may not be "final" due to any "extreme hardship" filings with the State.
 - **10/15/09** – Your local agency's deadline to file an "extreme hardship" with the State Director of Finance.
 - **11/15/09** – Your local agency's deadline to reallocate all or part of your loan with another local agency and to notify the County Auditor's Property Tax Division of the agreement in writing (via resolutions/ordinances).
 - **11/15/09** – State Director of Finance's deadline to certify to the County Auditor's Property Tax Division any partially/fully approved "extreme hardship" filings (including the amount of reduction).
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 - **By 5/1/10** – County Auditor (Property Tax Division) to transfer remaining ½ of the "final" calculated loan amount from your local agency.
 - **By 6/30/2013** – Full repayment of loan by the State.
- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/09.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.

Continued on page 2

Date: August 18, 2009
To: MOSQUITO FIRE
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

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FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For MOSQUITO FIRE

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	122,745	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	1,362	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 124,107	
Unsecured	0110	2,748	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	1,291	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		128,146	
Property Tax Admin Fee	0100	(3,834) -----	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>124,312</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(13,951)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:		(5,229)	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(1)	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **GARDEN VALLEY FIRE**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

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The estimates for the current lien date rolls do **NOT** include the following:

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 - **11/15/09** – Your local agency's deadline to reallocate all or part of your loan with another local agency and to notify the County Auditor's Property Tax Division of the agreement in writing (via resolutions/ordinances).
 - **11/15/09** – State Director of Finance's deadline to certify to the County Auditor's Property Tax Division any partially/fully approved "extreme hardship" filings (including the amount of reduction).
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 - **By 5/1/10** – County Auditor (Property Tax Division) to transfer remaining ½ of the "final" calculated loan amount from your local agency.
 - **By 6/30/2013** – Full repayment of loan by the State.
- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/09.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.

Continued on page 2

Date: August 18, 2009
To: GARDEN VALLEY FIRE
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Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
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- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

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FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For GARDEN VALLEY FIRE

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	338,277	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	8,351	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 346,628	
Unsecured	0110	7,574	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	3,557	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		357,759	
Property Tax Admin Fee	0100	(9,931) -----	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>347,828</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(44,936)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:		45,976	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(2)	



County of El Dorado

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PLACERVILLE, CALIFORNIA 95667
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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **DIAMOND SPRINGS-EL DORADO FIRE DISTRICT**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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The estimates for the current lien date rolls do **NOT** include the following:

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 - **By 6/30/2013** – Full repayment of loan by the State.
- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/09.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.

Continued on page 2

Date: August 18, 2009
To: DIAMOND SPRINGS-EL DORADO FIRE DISTRICT
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
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- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2009/10 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For DIAMOND SPRINGS-EL DORADO FIRE DISTRICT

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	2,987,785	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	32,861	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	263	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 3,020,909	
Unsecured	0110	66,897	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	31,421	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		3,119,227	
Property Tax Admin Fee	0100	(86,998) -----	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>3,032,229</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(332,752)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(17)	



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PLACERVILLE, CALIFORNIA 95667
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BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **GEORGETOWN FIRE**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

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Continued on page 2

Date: August 18, 2009
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Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

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- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

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FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For GEORGETOWN FIRE

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	403,917	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	7,322	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 411,239	
Unsecured	0110	9,044	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	4,248	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		424,531	
Property Tax Admin Fee	0100	(11,759) -----	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>412,772</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(65,751)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:		73,831	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(2)	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: LAKE VALLEY FIRE
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2009 and continue through June 2010. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The estimates for the current lien date rolls do **NOT** include the following:

- **Your local agency's 2009/10 loan to the State pursuant to the "Proposition 1A Suspension" (see ABX4-14 and ABX4-15). Please read ABX4-15 to determine the effects/options regarding your local agency.** The State Senate's website at www.sen.ca.gov has the text of the legislation. The California Special Districts Association website at www.csda.net has a FAQ and other pertinent information (including information on the district's option to securitize the loan). The California League of Cities website at www.cacities.org also has information. Statewide implementation guidelines are currently being drafted. However, the basic timeframes are as follows:
 - **Prior to 10/15/09** – County Auditor's Property Tax Division will communicate with your local agency regarding the your local agency's calculated loan amount. Please be aware that this calculated loan amount may not be "final" due to any "extreme hardship" filings with the State.
 - **10/15/09** – Your local agency's deadline to file an "extreme hardship" with the State Director of Finance.
 - **11/15/09** – Your local agency's deadline to reallocate all or part of your loan with another local agency and to notify the County Auditor's Property Tax Division of the agreement in writing (via resolutions/ordinances).
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 - **By 5/1/10** – County Auditor (Property Tax Division) to transfer remaining ½ of the "final" calculated loan amount from your local agency.
 - **By 6/30/2013** – Full repayment of loan by the State.
- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/09.
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Continued on page 2

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- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
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- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
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- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

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FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For LAKE VALLEY FIRE

Current Year Roll Type	FAMIS G/L Subobject	Estimated Revenue	Special Notes
Secured – Local	0100	3,457,581	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	43,855	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	4	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 3,501,440	
Unsecured	0110	77,416	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	36,361	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		3,615,217	
Property Tax Admin Fee	0100	(97,785) -----	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>3,517,432</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:			{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:		(174,355)	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(20)	



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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **EL DORADO COUNTY FIRE PROTECTION DISTRICT**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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The estimates for the current lien date rolls do **NOT** include the following:

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 - **By 6/30/2013** – Full repayment of loan by the State.
- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/09.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.

Continued on page 2

Date: August 18, 2009
To: EL DORADO COUNTY FIRE PROTECTION DISTRICT
From: Sally Zutter, Accounting Division Manager
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**FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For EL DORADO COUNTY FIRE PROTECTION DISTRICT**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	7,645,586	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	147,318	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	108	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 7,793,012	
Unsecured	0110	171,186	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	80,404	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		8,044,602	
Property Tax Admin Fee	0100	(224,899)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>7,819,703</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(909,999)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:		19,987	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(43)	



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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **RESCUE FIRE**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

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FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For RESCUE FIRE

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	847,309	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	7,997	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	2	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 855,308	
Unsecured	0110	18,971	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	8,911	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		883,190	
Property Tax Admin Fee	0100	(24,409)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>858,781</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(40,600)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:		(13,867)	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(5)	



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For DIAMOND SPRINGS LIGHTING**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	33,854	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	174	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 34,028	
Unsecured	0110	758	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	356	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		35,142	
Property Tax Admin Fee	0100	(983)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>34,159</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(4,885)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:		(13,823)	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: COUNTY WATER AGENCY
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2009 and continue through June 2010. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The estimates for the current lien date rolls do **NOT** include the following:

- **Your local agency's 2009/10 loan to the State pursuant to the "Proposition 1A Suspension" (see ABX4-14 and ABX4-15). Please read ABX4-15 to determine the effects/options regarding your local agency.** The State Senate's website at www.sen.ca.gov has the text of the legislation. The California Special Districts Association website at www.csda.net has a FAQ and other pertinent information (including information on the district's option to securitize the loan). The California League of Cities website at www.cacities.org also has information. Statewide implementation guidelines are currently being drafted. However, the basic timeframes are as follows:
 - **Prior to 10/15/09** – County Auditor's Property Tax Division will communicate with your local agency regarding the your local agency's calculated loan amount. Please be aware that this calculated loan amount may not be "final" due to any "extreme hardship" filings with the State.
 - **10/15/09** – Your local agency's deadline to file an "extreme hardship" with the State Director of Finance.
 - **11/15/09** – Your local agency's deadline to reallocate all or part of your loan with another local agency and to notify the County Auditor's Property Tax Division of the agreement in writing (via resolutions/ordinances).
 - **11/15/09** – State Director of Finance's deadline to certify to the County Auditor's Property Tax Division any partially/fully approved "extreme hardship" filings (including the amount of reduction).
 - **Prior to 1/15/10** – County Auditor's Property Tax Division will communicate with your local agency regarding the "final" calculated loan amount after reallocating any reductions approved from the "extreme hardship" filings to the remaining local agencies on a pro-rata basis.
 - **By 1/15/10** – County Auditor (Property Tax Division) to transfer first ½ of the "final" calculated loan amount from your local agency.
 - **By 5/1/10** – County Auditor (Property Tax Division) to transfer remaining ½ of the "final" calculated loan amount from your local agency.
 - **By 6/30/2013** – Full repayment of loan by the State.
- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/09.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.

Continued on page 2

Date: August 18, 2009
To: COUNTY WATER AGENCY
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2009/10 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For COUNTY WATER AGENCY

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	2,357,731	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	29,666	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	27	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100	(74,845)	On Teeter Plan, see above.
Total of Subobject	0100	2,312,579	
Unsecured	0110	52,790	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	24,795	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		2,390,164	
Property Tax Admin Fee	0100	(65,133)	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>2,325,031</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(261,487)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(13)	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **MEEKS BAY FIRE**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2009 and continue through June 2010. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The estimates for the current lien date rolls do **NOT** include the following:

- **Your local agency's 2009/10 loan to the State pursuant to the "Proposition 1A Suspension" (see ABX4-14 and ABX4-15). Please read ABX4-15 to determine the effects/options regarding your local agency.** The State Senate's website at www.sen.ca.gov has the text of the legislation. The California Special Districts Association website at www.csda.net has a FAQ and other pertinent information (including information on the district's option to securitize the loan). The California League of Cities website at www.cacities.org also has information. Statewide implementation guidelines are currently being drafted. However, the basic timeframes are as follows:
 - **Prior to 10/15/09** – County Auditor's Property Tax Division will communicate with your local agency regarding the your local agency's calculated loan amount. Please be aware that this calculated loan amount may not be "final" due to any "extreme hardship" filings with the State.
 - **10/15/09** – Your local agency's deadline to file an "extreme hardship" with the State Director of Finance.
 - **11/15/09** – Your local agency's deadline to reallocate all or part of your loan with another local agency and to notify the County Auditor's Property Tax Division of the agreement in writing (via resolutions/ordinances).
 - **11/15/09** – State Director of Finance's deadline to certify to the County Auditor's Property Tax Division any partially/fully approved "extreme hardship" filings (including the amount of reduction).
 - **Prior to 1/15/10** – County Auditor's Property Tax Division will communicate with your local agency regarding the "final" calculated loan amount after reallocating any reductions approved from the "extreme hardship" filings to the remaining local agencies on a pro-rata basis.
 - **By 1/15/10** – County Auditor (Property Tax Division) to transfer first ½ of the "final" calculated loan amount from your local agency.
 - **By 5/1/10** – County Auditor (Property Tax Division) to transfer remaining ½ of the "final" calculated loan amount from your local agency.
 - **By 6/30/2013** – Full repayment of loan by the State.
- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/09.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.

Continued on page 2

Date: August 18, 2009
To: MEEKS BAY FIRE
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2009/10 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For MEEKS BAY FIRE

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	587,531	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	4,131	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 591,662	
Unsecured	0110	13,155	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	6,179	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		610,996	
Property Tax Admin Fee	0100	(15,995)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>595,001</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(67,659)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:		9,849	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(3)	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: CSA #2
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2009 and continue through June 2010. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The estimates for the current lien date rolls do **NOT** include the following:

- **Your local agency's 2009/10 loan to the State pursuant to the "Proposition 1A Suspension" (see ABX4-14 and ABX4-15). Please read ABX4-15 to determine the effects/options regarding your local agency.** The State Senate's website at www.sen.ca.gov has the text of the legislation. The California Special Districts Association website at www.csda.net has a FAQ and other pertinent information (including information on the district's option to securitize the loan). The California League of Cities website at www.cacities.org also has information. Statewide implementation guidelines are currently being drafted. However, the basic timeframes are as follows:
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 - **10/15/09** – Your local agency's deadline to file an "extreme hardship" with the State Director of Finance.
 - **11/15/09** – Your local agency's deadline to reallocate all or part of your loan with another local agency and to notify the County Auditor's Property Tax Division of the agreement in writing (via resolutions/ordinances).
 - **11/15/09** – State Director of Finance's deadline to certify to the County Auditor's Property Tax Division any partially/fully approved "extreme hardship" filings (including the amount of reduction).
 - **Prior to 1/15/10** – County Auditor's Property Tax Division will communicate with your local agency regarding the "final" calculated loan amount after reallocating any reductions approved from the "extreme hardship" filings to the remaining local agencies on a pro-rata basis.
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 - **By 5/1/10** – County Auditor (Property Tax Division) to transfer remaining ½ of the "final" calculated loan amount from your local agency.
 - **By 6/30/2013** – Full repayment of loan by the State.
- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/09.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.

Continued on page 2

Date: August 18, 2009
To: CSA #2
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2009/10 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For CSA #2

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	21,951	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	234	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 22,185	
Unsecured	0110	491	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	231	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		22,907	
Property Tax Admin Fee	0100	(622) -----	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>22,285</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(20,921)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



County of El Dorado

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360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **CSA #3 MOSQUITO ABATEMENT**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2009 and continue through June 2010. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The estimates for the current lien date rolls do **NOT** include the following:

- **Your local agency's 2009/10 loan to the State pursuant to the "Proposition 1A Suspension" (see ABX4-14 and ABX4-15). Please read ABX4-15 to determine the effects/options regarding your local agency.** The State Senate's website at www.sen.ca.gov has the text of the legislation. The California Special Districts Association website at www.csda.net has a FAQ and other pertinent information (including information on the district's option to securitize the loan). The California League of Cities website at www.cacities.org also has information. Statewide implementation guidelines are currently being drafted. However, the basic timeframes are as follows:
 - **Prior to 10/15/09** – County Auditor's Property Tax Division will communicate with your local agency regarding the your local agency's calculated loan amount. Please be aware that this calculated loan amount may not be "final" due to any "extreme hardship" filings with the State.
 - **10/15/09** – Your local agency's deadline to file an "extreme hardship" with the State Director of Finance.
 - **11/15/09** – Your local agency's deadline to reallocate all or part of your loan with another local agency and to notify the County Auditor's Property Tax Division of the agreement in writing (via resolutions/ordinances).
 - **11/15/09** – State Director of Finance's deadline to certify to the County Auditor's Property Tax Division any partially/fully approved "extreme hardship" filings (including the amount of reduction).
 - **Prior to 1/15/10** – County Auditor's Property Tax Division will communicate with your local agency regarding the "final" calculated loan amount after reallocating any reductions approved from the "extreme hardship" filings to the remaining local agencies on a pro-rata basis.
 - **By 1/15/10** – County Auditor (Property Tax Division) to transfer first ½ of the "final" calculated loan amount from your local agency.
 - **By 5/1/10** – County Auditor (Property Tax Division) to transfer remaining ½ of the "final" calculated loan amount from your local agency.
 - **By 6/30/2013** – Full repayment of loan by the State.
- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/09.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.

Continued on page 2

Date: August 18, 2009
To: CSA #3 MOSQUITO ABATEMENT
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2009/10 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For CSA #3 MOSQUITO ABATEMENT

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	374,888	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	3,982	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100	(52,447)	On Teeter Plan, see above.
Total of Subobject	0100	----- 326,423	
Unsecured	0110	8,394	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	3,942	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		338,759	
Property Tax Admin Fee	0100	(9,122)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>329,637</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(75,767)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:		(14,196)	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(2)	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: CSA #5
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2009 and continue through June 2010. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The estimates for the current lien date rolls do **NOT** include the following:

- **Your local agency's 2009/10 loan to the State pursuant to the "Proposition 1A Suspension" (see ABX4-14 and ABX4-15). Please read ABX4-15 to determine the effects/options regarding your local agency.** The State Senate's website at www.sen.ca.gov has the text of the legislation. The California Special Districts Association website at www.csda.net has a FAQ and other pertinent information (including information on the district's option to securitize the loan). The California League of Cities website at www.cacities.org also has information. Statewide implementation guidelines are currently being drafted. However, the basic timeframes are as follows:
 - **Prior to 10/15/09** – County Auditor's Property Tax Division will communicate with your local agency regarding the your local agency's calculated loan amount. Please be aware that this calculated loan amount may not be "final" due to any "extreme hardship" filings with the State.
 - **10/15/09** – Your local agency's deadline to file an "extreme hardship" with the State Director of Finance.
 - **11/15/09** – Your local agency's deadline to reallocate all or part of your loan with another local agency and to notify the County Auditor's Property Tax Division of the agreement in writing (via resolutions/ordinances).
 - **11/15/09** – State Director of Finance's deadline to certify to the County Auditor's Property Tax Division any partially/fully approved "extreme hardship" filings (including the amount of reduction).
 - **Prior to 1/15/10** – County Auditor's Property Tax Division will communicate with your local agency regarding the "final" calculated loan amount after reallocating any reductions approved from the "extreme hardship" filings to the remaining local agencies on a pro-rata basis.
 - **By 1/15/10** – County Auditor (Property Tax Division) to transfer first ½ of the "final" calculated loan amount from your local agency.
 - **By 5/1/10** – County Auditor (Property Tax Division) to transfer remaining ½ of the "final" calculated loan amount from your local agency.
 - **By 6/30/2013** – Full repayment of loan by the State.
- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/09.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.

Continued on page 2

Date: August 18, 2009
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Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2009/10 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For CSA #5

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	41,065	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	275	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 41,340	
Unsecured	0110	919	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	432	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		42,691	
Property Tax Admin Fee	0100	(1,140)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>41,551</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(10,803)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: CSA #7
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2009 and continue through June 2010. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The estimates for the current lien date rolls do **NOT** include the following:

- **Your local agency's 2009/10 loan to the State pursuant to the "Proposition 1A Suspension" (see ABX4-14 and ABX4-15). Please read ABX4-15 to determine the effects/options regarding your local agency.** The State Senate's website at www.sen.ca.gov has the text of the legislation. The California Special Districts Association website at www.csda.net has a FAQ and other pertinent information (including information on the district's option to securitize the loan). The California League of Cities website at www.cacities.org also has information. Statewide implementation guidelines are currently being drafted. However, the basic timeframes are as follows:
 - **Prior to 10/15/09** – County Auditor's Property Tax Division will communicate with your local agency regarding the your local agency's calculated loan amount. Please be aware that this calculated loan amount may not be "final" due to any "extreme hardship" filings with the State.
 - **10/15/09** – Your local agency's deadline to file an "extreme hardship" with the State Director of Finance.
 - **11/15/09** – Your local agency's deadline to reallocate all or part of your loan with another local agency and to notify the County Auditor's Property Tax Division of the agreement in writing (via resolutions/ordinances).
 - **11/15/09** – State Director of Finance's deadline to certify to the County Auditor's Property Tax Division any partially/fully approved "extreme hardship" filings (including the amount of reduction).
 - **Prior to 1/15/10** – County Auditor's Property Tax Division will communicate with your local agency regarding the "final" calculated loan amount after reallocating any reductions approved from the "extreme hardship" filings to the remaining local agencies on a pro-rata basis.
 - **By 1/15/10** – County Auditor (Property Tax Division) to transfer first ½ of the "final" calculated loan amount from your local agency.
 - **By 5/1/10** – County Auditor (Property Tax Division) to transfer remaining ½ of the "final" calculated loan amount from your local agency.
 - **By 6/30/2013** – Full repayment of loan by the State.
- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/09.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.

Continued on page 2

Date: August 18, 2009
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Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

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FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For CSA #7

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	2,695,212	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	40,600	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	41	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 2,735,853	
Unsecured	0110	60,346	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	28,344	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		2,824,543	
Property Tax Admin Fee	0100	(79,395)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>2,745,148</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(920,617)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:		(58,809)	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(15)	



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PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **HAPPY HOMESTEAD CEMETERY**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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The estimates for the current lien date rolls do **NOT** include the following:

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Continued on page 2

Date: August 18, 2009
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Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
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- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
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FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For HAPPY HOMESTEAD CEMETERY

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	245,728	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	2,731	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100	(40,127)	On Teeter Plan, see above.
Total of Subobject	0100	208,332	
Unsecured	0110	5,502	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	2,584	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		216,418	
Property Tax Admin Fee	0100	(5,860)	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>210,558</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(55,762)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(1)	



County of El Dorado

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PLACERVILLE, CALIFORNIA 95667
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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **KELSEY CEMETERY**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

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Continued on page 2

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To: KELSEY CEMETERY
From: Sally Zutter, Accounting Division Manager
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- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
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- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2009/10 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For KELSEY CEMETERY

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,458	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	74	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 1,532	
Unsecured	0110	33	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	15	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		1,580	
Property Tax Admin Fee	0100	(44)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>1,536</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(289)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **GEORGETWN DIVIDE RECREATION**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2009 and continue through June 2010. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The estimates for the current lien date rolls do **NOT** include the following:

- **Your local agency's 2009/10 loan to the State pursuant to the "Proposition 1A Suspension" (see ABX4-14 and ABX4-15). Please read ABX4-15 to determine the effects/options regarding your local agency.** The State Senate's website at www.sen.ca.gov has the text of the legislation. The California Special Districts Association website at www.csda.net has a FAQ and other pertinent information (including information on the district's option to securitize the loan). The California League of Cities website at www.cacities.org also has information. Statewide implementation guidelines are currently being drafted. However, the basic timeframes are as follows:
 - **Prior to 10/15/09** – County Auditor's Property Tax Division will communicate with your local agency regarding the your local agency's calculated loan amount. Please be aware that this calculated loan amount may not be "final" due to any "extreme hardship" filings with the State.
 - **10/15/09** – Your local agency's deadline to file an "extreme hardship" with the State Director of Finance.
 - **11/15/09** – Your local agency's deadline to reallocate all or part of your loan with another local agency and to notify the County Auditor's Property Tax Division of the agreement in writing (via resolutions/ordinances).
 - **11/15/09** – State Director of Finance's deadline to certify to the County Auditor's Property Tax Division any partially/fully approved "extreme hardship" filings (including the amount of reduction).
 - **Prior to 1/15/10** – County Auditor's Property Tax Division will communicate with your local agency regarding the "final" calculated loan amount after reallocating any reductions approved from the "extreme hardship" filings to the remaining local agencies on a pro-rata basis.
 - **By 1/15/10** – County Auditor (Property Tax Division) to transfer first ½ of the "final" calculated loan amount from your local agency.
 - **By 5/1/10** – County Auditor (Property Tax Division) to transfer remaining ½ of the "final" calculated loan amount from your local agency.
 - **By 6/30/2013** – Full repayment of loan by the State.
- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/09.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.

Continued on page 2

Date: August 18, 2009
To: GEORGETWN DIVIDE RECREATION
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2009/10 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

**FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For GEORGETWN DIVIDE RECREATION**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	320,753	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	4,957	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 325,710	
Unsecured	0110	7,182	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	3,373	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		336,265	
Property Tax Admin Fee	0100	(9,583) -----	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>326,682</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(23,617)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(2)	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **BUCKEYE SCHOOL**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2009 and continue through June 2010. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The estimates for the current lien date rolls do **NOT** include the following:

- **Your local agency's 2009/10 loan to the State pursuant to the "Proposition 1A Suspension" (see ABX4-14 and ABX4-15). Please read ABX4-15 to determine the effects/options regarding your local agency.** The State Senate's website at www.sen.ca.gov has the text of the legislation. The California Special Districts Association website at www.csda.net has a FAQ and other pertinent information (including information on the district's option to securitize the loan). The California League of Cities website at www.cacities.org also has information. Statewide implementation guidelines are currently being drafted. However, the basic timeframes are as follows:
 - **Prior to 10/15/09** – County Auditor's Property Tax Division will communicate with your local agency regarding the your local agency's calculated loan amount. Please be aware that this calculated loan amount may not be "final" due to any "extreme hardship" filings with the State.
 - **10/15/09** – Your local agency's deadline to file an "extreme hardship" with the State Director of Finance.
 - **11/15/09** – Your local agency's deadline to reallocate all or part of your loan with another local agency and to notify the County Auditor's Property Tax Division of the agreement in writing (via resolutions/ordinances).
 - **11/15/09** – State Director of Finance's deadline to certify to the County Auditor's Property Tax Division any partially/fully approved "extreme hardship" filings (including the amount of reduction).
 - **Prior to 1/15/10** – County Auditor's Property Tax Division will communicate with your local agency regarding the "final" calculated loan amount after reallocating any reductions approved from the "extreme hardship" filings to the remaining local agencies on a pro-rata basis.
 - **By 1/15/10** – County Auditor (Property Tax Division) to transfer first ½ of the "final" calculated loan amount from your local agency.
 - **By 5/1/10** – County Auditor (Property Tax Division) to transfer remaining ½ of the "final" calculated loan amount from your local agency.
 - **By 6/30/2013** – Full repayment of loan by the State.
- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/09.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.

Continued on page 2

Date: August 18, 2009
To: BUCKEYE SCHOOL
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2009/10 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For BUCKEYE SCHOOL

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	9,202,348	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	65,157	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	66	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 9,267,571	
Unsecured	0110	206,043	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	96,775	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		9,570,389	
Property Tax Admin Fee	0100	0 -----	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>9,570,389</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is:
FYI, your district’s ERAF II amount for the FY is:
FYI, your district’s “Mill Loss” pursuant to R&T2152.5

(52)

{ negatives amts = reductions to your district’s revenues, while
positive amts = additions to your district’s revenues.
Due to rounding on bills. Net of ERAF I and ERAF II.



County of El Dorado

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360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: CAMINO SCHOOL
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2009 and continue through June 2010. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The estimates for the current lien date rolls do **NOT** include the following:

- **Your local agency's 2009/10 loan to the State pursuant to the "Proposition 1A Suspension" (see ABX4-14 and ABX4-15). Please read ABX4-15 to determine the effects/options regarding your local agency.** The State Senate's website at www.sen.ca.gov has the text of the legislation. The California Special Districts Association website at www.csda.net has a FAQ and other pertinent information (including information on the district's option to securitize the loan). The California League of Cities website at www.cacities.org also has information. Statewide implementation guidelines are currently being drafted. However, the basic timeframes are as follows:
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 - **Prior to 1/15/10** – County Auditor's Property Tax Division will communicate with your local agency regarding the "final" calculated loan amount after reallocating any reductions approved from the "extreme hardship" filings to the remaining local agencies on a pro-rata basis.
 - **By 1/15/10** – County Auditor (Property Tax Division) to transfer first ½ of the "final" calculated loan amount from your local agency.
 - **By 5/1/10** – County Auditor (Property Tax Division) to transfer remaining ½ of the "final" calculated loan amount from your local agency.
 - **By 6/30/2013** – Full repayment of loan by the State.
- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/09.
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Continued on page 2

Date: August 18, 2009
To: CAMINO SCHOOL
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2009/10 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

**FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For CAMINO SCHOOL**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,078,191	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	20,343	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	2	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	1,098,536	
Unsecured	0110	24,141	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	11,339	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,134,016	
Property Tax Admin Fee	0100	0	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>1,134,016</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is:
FYI, your district’s ERAF II amount for the FY is:
FYI, your district’s “Mill Loss” pursuant to R&T2152.5

(6)

{ negatives amts = reductions to your district’s revenues, while
positive amts = additions to your district’s revenues.
Due to rounding on bills. Net of ERAF I and ERAF II.



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **GOLD OAK SCHOOL**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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The estimates for the current lien date rolls do **NOT** include the following:

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 - **10/15/09** – Your local agency's deadline to file an "extreme hardship" with the State Director of Finance.
 - **11/15/09** – Your local agency's deadline to reallocate all or part of your loan with another local agency and to notify the County Auditor's Property Tax Division of the agreement in writing (via resolutions/ordinances).
 - **11/15/09** – State Director of Finance's deadline to certify to the County Auditor's Property Tax Division any partially/fully approved "extreme hardship" filings (including the amount of reduction).
 - **Prior to 1/15/10** – County Auditor's Property Tax Division will communicate with your local agency regarding the "final" calculated loan amount after reallocating any reductions approved from the "extreme hardship" filings to the remaining local agencies on a pro-rata basis.
 - **By 1/15/10** – County Auditor (Property Tax Division) to transfer first ½ of the "final" calculated loan amount from your local agency.
 - **By 5/1/10** – County Auditor (Property Tax Division) to transfer remaining ½ of the "final" calculated loan amount from your local agency.
 - **By 6/30/2013** – Full repayment of loan by the State.
- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/09.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.

Continued on page 2

Date: August 18, 2009
To: GOLD OAK SCHOOL
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2009/10 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For GOLD OAK SCHOOL

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,322,222	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	14,602	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	2	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 1,336,826	
Unsecured	0110	29,605	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	13,905	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,380,336	
Property Tax Admin Fee	0100	0 -----	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>1,380,336</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is:
FYI, your district’s ERAF II amount for the FY is:
FYI, your district’s “Mill Loss” pursuant to R&T2152.5

(7)

{ negatives amts = reductions to your district’s revenues, while
positive amts = additions to your district’s revenues.
Due to rounding on bills. Net of ERAF I and ERAF II.



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **GOLD TRAIL SCHOOL**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2009 and continue through June 2010. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The estimates for the current lien date rolls do **NOT** include the following:

- **Your local agency's 2009/10 loan to the State pursuant to the "Proposition 1A Suspension" (see ABX4-14 and ABX4-15). Please read ABX4-15 to determine the effects/options regarding your local agency.** The State Senate's website at www.sen.ca.gov has the text of the legislation. The California Special Districts Association website at www.csda.net has a FAQ and other pertinent information (including information on the district's option to securitize the loan). The California League of Cities website at www.cacities.org also has information. Statewide implementation guidelines are currently being drafted. However, the basic timeframes are as follows:
 - **Prior to 10/15/09** – County Auditor's Property Tax Division will communicate with your local agency regarding the your local agency's calculated loan amount. Please be aware that this calculated loan amount may not be "final" due to any "extreme hardship" filings with the State.
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 - **11/15/09** – Your local agency's deadline to reallocate all or part of your loan with another local agency and to notify the County Auditor's Property Tax Division of the agreement in writing (via resolutions/ordinances).
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 - **By 6/30/2013** – Full repayment of loan by the State.
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Continued on page 2

Date: August 18, 2009
To: GOLD TRAIL SCHOOL
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

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- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
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- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

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**FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For GOLD TRAIL SCHOOL**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,345,658	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	24,743	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	2	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	1,370,403	
Unsecured	0110	30,130	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	14,151	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,414,684	
Property Tax Admin Fee	0100	0	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>1,414,684</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is:
FYI, your district’s ERAF II amount for the FY is:
FYI, your district’s “Mill Loss” pursuant to R&T2152.5

(8)

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Due to rounding on bills. Net of ERAF I and ERAF II.



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OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: INDIAN DIGGINGS SCHOOL
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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The estimates for the current lien date rolls do **NOT** include the following:

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Continued on page 2

Date: August 18, 2009
To: INDIAN DIGGINGS SCHOOL
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

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- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

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FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For INDIAN DIGGINGS SCHOOL

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	64,633	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	706	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 65,339	
Unsecured	0110	1,447	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	680	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		67,466	
Property Tax Admin Fee	0100	0	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>67,466</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:			{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5			
		0	



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PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: LAKE TAHOE UNIFIED
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

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Continued on page 2

Date: August 18, 2009
To: LAKE TAHOE UNIFIED
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
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- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
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- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
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FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For LAKE TAHOE UNIFIED

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	16,266,023	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	176,307	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	19	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100	(2,035,127)	On Teeter Plan, see above.
Total of Subobject	0100	14,407,222	
Unsecured	0110	364,200	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	171,059	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		14,942,481	
Property Tax Admin Fee	0100	0	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>14,942,481</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is:
FYI, your district’s ERAF II amount for the FY is:
FYI, your district’s “Mill Loss” pursuant to R&T2152.5

(92)

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Due to rounding on bills. Net of ERAF I and ERAF II.



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **LATROBE SCHOOL**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

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 - **11/15/09** – Your local agency's deadline to reallocate all or part of your loan with another local agency and to notify the County Auditor's Property Tax Division of the agreement in writing (via resolutions/ordinances).
 - **11/15/09** – State Director of Finance's deadline to certify to the County Auditor's Property Tax Division any partially/fully approved "extreme hardship" filings (including the amount of reduction).
 - **Prior to 1/15/10** – County Auditor's Property Tax Division will communicate with your local agency regarding the "final" calculated loan amount after reallocating any reductions approved from the "extreme hardship" filings to the remaining local agencies on a pro-rata basis.
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 - **By 5/1/10** – County Auditor (Property Tax Division) to transfer remaining ½ of the "final" calculated loan amount from your local agency.
 - **By 6/30/2013** – Full repayment of loan by the State.
- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/09.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.

Continued on page 2

Date: August 18, 2009
To: LATROBE SCHOOL
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
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- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

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**FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For LATROBE SCHOOL**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,355,520	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	8,671	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	137	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	1,364,328	
Unsecured	0110	30,350	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	14,255	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,408,933	
Property Tax Admin Fee	0100	0	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>1,408,933</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is:
FYI, your district’s ERAF II amount for the FY is:
FYI, your district’s “Mill Loss” pursuant to R&T2152.5

(8)

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positive amts = additions to your district’s revenues.
Due to rounding on bills. Net of ERAF I and ERAF II.



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **BLACK OAK MINE UNIFIED SCHOOL**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

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The estimates for the current lien date rolls do **NOT** include the following:

- **Your local agency's 2009/10 loan to the State pursuant to the "Proposition 1A Suspension" (see ABX4-14 and ABX4-15). Please read ABX4-15 to determine the effects/options regarding your local agency.** The State Senate's website at www.sen.ca.gov has the text of the legislation. The California Special Districts Association website at www.csda.net has a FAQ and other pertinent information (including information on the district's option to securitize the loan). The California League of Cities website at www.cacities.org also has information. Statewide implementation guidelines are currently being drafted. However, the basic timeframes are as follows:
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 - **By 5/1/10** – County Auditor (Property Tax Division) to transfer remaining ½ of the "final" calculated loan amount from your local agency.
 - **By 6/30/2013** – Full repayment of loan by the State.
- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/09.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.

Continued on page 2

Date: August 18, 2009
To: BLACK OAK MINE UNIFIED SCHOOL
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

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**FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For BLACK OAK MINE UNIFIED SCHOOL**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	5,354,078	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	70,066	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	8	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 5,424,152	
Unsecured	0110	119,879	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	56,305	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		5,600,336	
Property Tax Admin Fee	0100	0	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>5,600,336</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is:
FYI, your district’s ERAF II amount for the FY is:
FYI, your district’s “Mill Loss” pursuant to R&T2152.5

(30)

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Due to rounding on bills. Net of ERAF I and ERAF II.



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **MOTHER LODE SCHOOL**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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The estimates for the current lien date rolls do **NOT** include the following:

- **Your local agency's 2009/10 loan to the State pursuant to the "Proposition 1A Suspension" (see ABX4-14 and ABX4-15). Please read ABX4-15 to determine the effects/options regarding your local agency.** The State Senate's website at www.sen.ca.gov has the text of the legislation. The California Special Districts Association website at www.csda.net has a FAQ and other pertinent information (including information on the district's option to securitize the loan). The California League of Cities website at www.cacities.org also has information. Statewide implementation guidelines are currently being drafted. However, the basic timeframes are as follows:
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Continued on page 2

Date: August 18, 2009
To: MOTHER LODE SCHOOL
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
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- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

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FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For MOTHER LODE SCHOOL

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	3,112,650	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	38,905	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	248	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 3,151,803	
Unsecured	0110	69,693	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	32,734	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		3,254,230	
Property Tax Admin Fee	0100	0 -----	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>3,254,230</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is:
FYI, your district’s ERAF II amount for the FY is:
FYI, your district’s “Mill Loss” pursuant to R&T2152.5

(18)

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PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: PIONEER SCHOOL
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

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Continued on page 2

Date: August 18, 2009
To: PIONEER SCHOOL
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

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FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For PIONEER SCHOOL

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,533,407	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	25,100	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	2	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 1,558,509	
Unsecured	0110	34,333	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	16,126	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		1,608,968	
Property Tax Admin Fee	0100	0	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>1,608,968</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is:
FYI, your district’s ERAF II amount for the FY is:
FYI, your district’s “Mill Loss” pursuant to R&T2152.5

(9)

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PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

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Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **PLACERVILLE SCHOOL**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

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The estimates for the current lien date rolls do **NOT** include the following:

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 - **Prior to 10/15/09** – County Auditor's Property Tax Division will communicate with your local agency regarding the your local agency's calculated loan amount. Please be aware that this calculated loan amount may not be "final" due to any "extreme hardship" filings with the State.
 - **10/15/09** – Your local agency's deadline to file an "extreme hardship" with the State Director of Finance.
 - **11/15/09** – Your local agency's deadline to reallocate all or part of your loan with another local agency and to notify the County Auditor's Property Tax Division of the agreement in writing (via resolutions/ordinances).
 - **11/15/09** – State Director of Finance's deadline to certify to the County Auditor's Property Tax Division any partially/fully approved "extreme hardship" filings (including the amount of reduction).
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Continued on page 2

Date: August 18, 2009
To: PLACERVILLE SCHOOL
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
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- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
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- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
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**FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For PLACERVILLE SCHOOL**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	2,774,029	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	63,325	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	67	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 2,837,421	
Unsecured	0110	62,111	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	29,173	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		2,928,705	
Property Tax Admin Fee	0100	0 -----	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>2,928,705</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is:
FYI, your district’s ERAF II amount for the FY is:
FYI, your district’s “Mill Loss” pursuant to R&T2152.5

(16)

{ negatives amts = reductions to your district’s revenues, while
positive amts = additions to your district’s revenues.
Due to rounding on bills. Net of ERAF I and ERAF II.



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **POLLOCK PINES SCHOOL**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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Continued on page 2

Date: August 18, 2009
To: POLLOCK PINES SCHOOL
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Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

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- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
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- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

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FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For POLLOCK PINES SCHOOL

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,672,243	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	50,001	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	2	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 1,722,246	
Unsecured	0110	37,442	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	17,586	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,777,274	
Property Tax Admin Fee	0100	0 -----	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>1,777,274</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is:
FYI, your district’s ERAF II amount for the FY is:
FYI, your district’s “Mill Loss” pursuant to R&T2152.5

(9)

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **RESCUE SCHOOL**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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Continued on page 2

Date: August 18, 2009
To: RESCUE SCHOOL
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

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FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For RESCUE SCHOOL

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	7,854,782	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	45,630	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	11	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	7,900,423	
Unsecured	0110	175,870	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	82,604	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		8,158,897	
Property Tax Admin Fee	0100	0	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>8,158,897</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is:
FYI, your district’s ERAF II amount for the FY is:
FYI, your district’s “Mill Loss” pursuant to R&T2152.5

(44)

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BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **SILVER FORK SCHOOL**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

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FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For SILVER FORK SCHOOL

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	168,343	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	14,940	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 183,283	
Unsecured	0110	3,769	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	1,770	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		188,822	
Property Tax Admin Fee	0100	0 -----	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>188,822</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is:
FYI, your district’s ERAF II amount for the FY is:
FYI, your district’s “Mill Loss” pursuant to R&T2152.5

(1)

{ negatives amts = reductions to your district’s revenues, while
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Due to rounding on bills. Net of ERAF I and ERAF II.



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **EL DORADO HIGH SCHOOL DISTRICT**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2009 and continue through June 2010. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The estimates for the current lien date rolls do **NOT** include the following:

- **Your local agency's 2009/10 loan to the State pursuant to the "Proposition 1A Suspension" (see ABX4-14 and ABX4-15). Please read ABX4-15 to determine the effects/options regarding your local agency.** The State Senate's website at www.sen.ca.gov has the text of the legislation. The California Special Districts Association website at www.csda.net has a FAQ and other pertinent information (including information on the district's option to securitize the loan). The California League of Cities website at www.cacities.org also has information. Statewide implementation guidelines are currently being drafted. However, the basic timeframes are as follows:
 - **Prior to 10/15/09** – County Auditor's Property Tax Division will communicate with your local agency regarding the your local agency's calculated loan amount. Please be aware that this calculated loan amount may not be "final" due to any "extreme hardship" filings with the State.
 - **10/15/09** – Your local agency's deadline to file an "extreme hardship" with the State Director of Finance.
 - **11/15/09** – Your local agency's deadline to reallocate all or part of your loan with another local agency and to notify the County Auditor's Property Tax Division of the agreement in writing (via resolutions/ordinances).
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 - **By 5/1/10** – County Auditor (Property Tax Division) to transfer remaining ½ of the "final" calculated loan amount from your local agency.
 - **By 6/30/2013** – Full repayment of loan by the State.
- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/09.
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Continued on page 2

Date: August 18, 2009
To: EL DORADO HIGH SCHOOL DISTRICT
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
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- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
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- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

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**FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For EL DORADO HIGH SCHOOL DISTRICT**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	24,545,135	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	283,179	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	427	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	24,828,741	
Unsecured	0110	549,571	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	258,125	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		25,636,437	
Property Tax Admin Fee	0100	0	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>25,636,437</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is:
FYI, your district’s ERAF II amount for the FY is:
FYI, your district’s “Mill Loss” pursuant to R&T2152.5

(139)

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: COUNTY SCHOOL SERVICES
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.

Continued on page 2

Date: August 18, 2009
To: COUNTY SCHOOL SERVICES
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

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- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
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The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

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**FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For COUNTY SCHOOL SERVICES**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	5,552,060	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	70,749	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	66	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100	(213,893)	On Teeter Plan, see above.
Total of Subobject	0100	5,408,982	
Unsecured	0110	124,312	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	58,387	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		5,591,681	
Property Tax Admin Fee	0100	0	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>5,591,681</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is:
FYI, your district’s ERAF II amount for the FY is:
FYI, your district’s “Mill Loss” pursuant to R&T2152.5

(31)

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: LAKE TAHOE COMMUNITY COLLEGE
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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Continued on page 2

Date: August 18, 2009
To: LAKE TAHOE COMMUNITY COLLEGE
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

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- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
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- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
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FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For LAKE TAHOE COMMUNITY COLLEGE

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	3,915,633	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	42,438	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	4	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100	(489,927)	On Teeter Plan, see above.
Total of Subobject	0100	3,468,148	
Unsecured	0110	87,672	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	41,178	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		3,596,998	
Property Tax Admin Fee	0100	0	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>3,596,998</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is:
FYI, your district’s ERAF II amount for the FY is:
FYI, your district’s “Mill Loss” pursuant to R&T2152.5

(22)

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Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **SIERRA COMMUNITY COLLEGE**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

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Continued on page 2

Date: August 18, 2009
To: SIERRA COMMUNITY COLLEGE
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

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**FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For SIERRA COMMUNITY COLLEGE**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	508,210	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	5,203	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 513,413	
Unsecured	0110	11,379	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	5,345	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		530,137	
Property Tax Admin Fee	0100	0	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>530,137</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is:
FYI, your district’s ERAF II amount for the FY is:
FYI, your district’s “Mill Loss” pursuant to R&T2152.5

(3)

{ negatives amts = reductions to your district’s revenues, while
positive amts = additions to your district’s revenues.
Due to rounding on bills. Net of ERAF I and ERAF II.



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **LOS RIOS COMM COLLEGE**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2009 and continue through June 2010. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The estimates for the current lien date rolls do **NOT** include the following:

- **Your local agency's 2009/10 loan to the State pursuant to the "Proposition 1A Suspension" (see ABX4-14 and ABX4-15). Please read ABX4-15 to determine the effects/options regarding your local agency.** The State Senate's website at www.sen.ca.gov has the text of the legislation. The California Special Districts Association website at www.csda.net has a FAQ and other pertinent information (including information on the district's option to securitize the loan). The California League of Cities website at www.cacities.org also has information. Statewide implementation guidelines are currently being drafted. However, the basic timeframes are as follows:
 - **Prior to 10/15/09** – County Auditor's Property Tax Division will communicate with your local agency regarding the your local agency's calculated loan amount. Please be aware that this calculated loan amount may not be "final" due to any "extreme hardship" filings with the State.
 - **10/15/09** – Your local agency's deadline to file an "extreme hardship" with the State Director of Finance.
 - **11/15/09** – Your local agency's deadline to reallocate all or part of your loan with another local agency and to notify the County Auditor's Property Tax Division of the agreement in writing (via resolutions/ordinances).
 - **11/15/09** – State Director of Finance's deadline to certify to the County Auditor's Property Tax Division any partially/fully approved "extreme hardship" filings (including the amount of reduction).
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 - **By 5/1/10** – County Auditor (Property Tax Division) to transfer remaining ½ of the "final" calculated loan amount from your local agency.
 - **By 6/30/2013** – Full repayment of loan by the State.
- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/09.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.

Continued on page 2

Date: August 18, 2009
To: LOS RIOS COMM COLLEGE
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
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- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2009/10 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For LOS RIOS COMM COLLEGE

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	9,543,594	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	109,460	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	154	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 9,653,208	
Unsecured	0110	213,683	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	100,364	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		9,967,255	
Property Tax Admin Fee	0100	0 -----	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>9,967,255</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is:
FYI, your district’s ERAF II amount for the FY is:
FYI, your district’s “Mill Loss” pursuant to R&T2152.5

(54)

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Due to rounding on bills. Net of ERAF I and ERAF II.



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **TAHOE TRUCKEE UNIFIED SCHOOL**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2009 and continue through June 2010. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The estimates for the current lien date rolls do **NOT** include the following:

- **Your local agency's 2009/10 loan to the State pursuant to the "Proposition 1A Suspension" (see ABX4-14 and ABX4-15). Please read ABX4-15 to determine the effects/options regarding your local agency.** The State Senate's website at www.sen.ca.gov has the text of the legislation. The California Special Districts Association website at www.csda.net has a FAQ and other pertinent information (including information on the district's option to securitize the loan). The California League of Cities website at www.cacities.org also has information. Statewide implementation guidelines are currently being drafted. However, the basic timeframes are as follows:
 - **Prior to 10/15/09** – County Auditor's Property Tax Division will communicate with your local agency regarding the your local agency's calculated loan amount. Please be aware that this calculated loan amount may not be "final" due to any "extreme hardship" filings with the State.
 - **10/15/09** – Your local agency's deadline to file an "extreme hardship" with the State Director of Finance.
 - **11/15/09** – Your local agency's deadline to reallocate all or part of your loan with another local agency and to notify the County Auditor's Property Tax Division of the agreement in writing (via resolutions/ordinances).
 - **11/15/09** – State Director of Finance's deadline to certify to the County Auditor's Property Tax Division any partially/fully approved "extreme hardship" filings (including the amount of reduction).
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 - **By 5/1/10** – County Auditor (Property Tax Division) to transfer remaining ½ of the "final" calculated loan amount from your local agency.
 - **By 6/30/2013** – Full repayment of loan by the State.
- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/09.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.

Continued on page 2

Date: August 18, 2009
To: TAHOE TRUCKEE UNIFIED SCHOOL
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2009/10 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

**FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For TAHOE TRUCKEE UNIFIED SCHOOL**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,893,130	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	12,025	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	2	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 1,905,157	
Unsecured	0110	42,388	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	19,909	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,967,454	
Property Tax Admin Fee	0100	0 -----	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>1,967,454</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is:
FYI, your district’s ERAF II amount for the FY is:
FYI, your district’s “Mill Loss” pursuant to R&T2152.5

(11)

{ negatives amts = reductions to your district’s revenues, while
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Due to rounding on bills. Net of ERAF I and ERAF II.



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **SOUTH LAKE TAHOE RDA**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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The estimates for the current lien date rolls do **NOT** include the following:

- **Your local agency's 2009/10 loan to the State pursuant to the "Proposition 1A Suspension" (see ABX4-14 and ABX4-15). Please read ABX4-15 to determine the effects/options regarding your local agency.** The State Senate's website at www.sen.ca.gov has the text of the legislation. The California Special Districts Association website at www.csda.net has a FAQ and other pertinent information (including information on the district's option to securitize the loan). The California League of Cities website at www.cacities.org also has information. Statewide implementation guidelines are currently being drafted. However, the basic timeframes are as follows:
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Continued on page 2

Date: August 18, 2009
To: SOUTH LAKE TAHOE RDA
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

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- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2009/10 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For SOUTH LAKE TAHOE RDA

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	0	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	18,258	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	9	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100	7,837,207	On Teeter Plan, see above.
Total of Subobject	0100	7,855,474	
Unsecured	0110	0	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	0	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		7,855,474	
Property Tax Admin Fee	0100	(203765)	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>7,651,709</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:			{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



County of El Dorado

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Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **EDUCATIONAL REVENUE AUGMENTATION FUND (ERAF)**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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Continued on page 2

Date: August 18, 2009
To: EDUCATIONAL REVENUE AUGMENTATION FUND (ERAF)
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

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- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2009/10 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

**FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For EDUCATIONAL REVENUE AUGMENTATION FUND (ERAF)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	30,139,878	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	44,850	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	318	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 30,185,046	
Unsecured	0110	674,839	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	316,961	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		31,176,846	
Property Tax Admin Fee	0100	0	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>31,176,846</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		10,383,045	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:		20,748,823	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(171)	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 18, 2009
TO: **total**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2009/10 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of August 3, 2009 for the January 1, 2009 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2009 and continue through June 2010. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The estimates for the current lien date rolls do **NOT** include the following:

- **Your local agency's 2009/10 loan to the State pursuant to the "Proposition 1A Suspension" (see ABX4-14 and ABX4-15). Please read ABX4-15 to determine the effects/options regarding your local agency.** The State Senate's website at www.sen.ca.gov has the text of the legislation. The California Special Districts Association website at www.csda.net has a FAQ and other pertinent information (including information on the district's option to securitize the loan). The California League of Cities website at www.cacities.org also has information. Statewide implementation guidelines are currently being drafted. However, the basic timeframes are as follows:
 - **Prior to 10/15/09** – County Auditor's Property Tax Division will communicate with your local agency regarding the your local agency's calculated loan amount. Please be aware that this calculated loan amount may not be "final" due to any "extreme hardship" filings with the State.
 - **10/15/09** – Your local agency's deadline to file an "extreme hardship" with the State Director of Finance.
 - **11/15/09** – Your local agency's deadline to reallocate all or part of your loan with another local agency and to notify the County Auditor's Property Tax Division of the agreement in writing (via resolutions/ordinances).
 - **11/15/09** – State Director of Finance's deadline to certify to the County Auditor's Property Tax Division any partially/fully approved "extreme hardship" filings (including the amount of reduction).
 - **Prior to 1/15/10** – County Auditor's Property Tax Division will communicate with your local agency regarding the "final" calculated loan amount after reallocating any reductions approved from the "extreme hardship" filings to the remaining local agencies on a pro-rata basis.
 - **By 1/15/10** – County Auditor (Property Tax Division) to transfer first ½ of the "final" calculated loan amount from your local agency.
 - **By 5/1/10** – County Auditor (Property Tax Division) to transfer remaining ½ of the "final" calculated loan amount from your local agency.
 - **By 6/30/2013** – Full repayment of loan by the State.
- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/09.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.

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Date: August 18, 2009
To: total
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subobject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2009.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2009/10 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY09/10 Final Estimate of Current Year Roll Property Tax Revenues
For total

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	265,107,198	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	2,948,201	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	2,997	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100	0	On Teeter Plan, see above.
Total of Subobject	0100	----- 268,058,396	
Unsecured	0110	5,935,813	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	2,787,957	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		276,782,166	
Property Tax Admin Fee	0100	(7,687,143)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>269,095,023</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		0	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:		0	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(1,500)	