



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 28, 2012
TO: **GENERAL FUND**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For GENERAL FUND (Index Code: 152000)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	52,361,462	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	975,404	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100	(1,357,030)	On Teeter Plan, see above.
Total Revenues for Subobject	0100	51,979,836	
Unsecured	0110	1,130,774	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	593,440	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		53,704,050	
Property Tax Administration Fee	0100	(2,151,170)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>51,552,880</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(4,278,362)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		(17,053,702)	
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(903)	
FYI: Unreimbursed Schools’ Property Tax Administration share		(3,000,265)	



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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **COUNTY ROAD TAX FUND**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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 enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For COUNTY ROAD TAX FUND (Index Code: 304000)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	4,710,449	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	68,004	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 Revenues for Subobject	0100	4,778,453	
Unsecured	0110	101,725	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	53,386	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		4,933,564	
Property Tax Administration Fee	0100	(147,527)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>4,786,037</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(380,903)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(81)	
FYI: Unreimbursed Schools’ Property Tax Administration share			



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JOE HARN, CPA
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BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **ACCUMULATIVE CAPITAL OUTLAY**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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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- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
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- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
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- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

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**FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For ACCUMULATIVE CAPITAL OUTLAY (Index Code: 303210)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,136,219	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	19,309	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100	(28,145)	On Teeter Plan, see above.
Total Revenues for Subobject	0100	1,127,383	
Unsecured	0110	24,537	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	12,877	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,164,797	
Property Tax Administration Fee	0100	(34,819)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>1,129,978</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(398,295)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(20)	
FYI: Unreimbursed Schools’ Property Tax Administration share			



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Assistant Auditor-Controller

DATE: August 28, 2012
TO: **GREENSTONE CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

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FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For GREENSTONE CSD (Index Code: 801500)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	148,269	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	900	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 Revenues for Subobject	0100	----- 149,169	
Unsecured	0110	3,202	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	1,680	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 154,051	
Property Tax Administration Fee	0100	(4,646)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		----- <u>149,405</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(18,381)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(3)	
FYI: Unreimbursed Schools’ Property Tax Administration share			



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Assistant Auditor-Controller

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FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

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FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For CITY OF PLACERVILLE (Index Code: 8970000)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	167,570	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	3,024	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 Revenues for Subobject	0100	----- 170,594	
Unsecured	0110	3,619	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	1,899	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 176,112	
Property Tax Administration Fee	0100	(48,118)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		----- <u>127,994</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:			{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		(26,695)	
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(3)	
FYI: Unreimbursed Schools’ Property Tax Administration share			



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BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **PLACERVILLE PARKING**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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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As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For PLACERVILLE PARKING (Index Code: 8970000)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	21,300	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	951	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 Revenues for Subobject	0100	----- 22,251	
Unsecured	0110	460	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	241	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 22,952	
Property Tax Administration Fee	0100	(687)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		----- <u>22,265</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:			{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		(1,752)	
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		0	
FYI: Unreimbursed Schools’ Property Tax Administration share			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **CITY OF SOUTH LAKE TAHOE**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For CITY OF SOUTH LAKE TAHOE (Index Code: 8970100)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	6,822,139	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	98,738	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100	(1,011,986)	On Teeter Plan, see above.
Total Revenues for Subobject	0100	5,908,891	
Unsecured	0110	147,329	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	77,319	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		6,133,539	
Property Tax Administration Fee	0100	(256,739)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>5,876,800</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(633,694)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		(775,925)	
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(117)	
FYI: Unreimbursed Schools’ Property Tax Administration share			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **TAHOE CITY PUD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For TAHOE CITY PUD (Index Code: 8971000)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,021,069	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	7,397	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 Revenues for Subobject	0100	1,028,466	
Unsecured	0110	22,050	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	11,572	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,062,088	
Property Tax Administration Fee	0100	(31,286)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>1,030,802</u>	From current year lien date rolls.

FYI: local agency’s ERAF I amount for the FY is:
FYI: local agency’s ERAF II amount for the FY is:
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5 (18)
FYI: Unreimbursed Schools’ Property Tax Administration share

{ Negatives amts = reductions to local agency’s revenues, while
Positive amts = additions to local agency’s revenues.
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **TAHOE TRUCKEE SANITATION**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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 enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
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- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For TAHOE TRUCKEE SANITATION (Index Code: 8971200)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	128,310	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	932	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 Revenues for Subobject	0100	129,242	
Unsecured	0110	2,771	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	1,454	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		133,467	
Property Tax Administration Fee	0100	(3,931)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>129,536</u>	From current year lien date rolls.

FYI: local agency’s ERAF I amount for the FY is:
FYI: local agency’s ERAF II amount for the FY is:
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5
FYI: Unreimbursed Schools’ Property Tax Administration share

(2)

{ Negatives amts = reductions to local agency’s revenues, while
Positive amts = additions to local agency’s revenues.
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **KIRKWOOD PUD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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 enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For KIRKWOOD PUD (Index Code: 8971400)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>					
Secured – Local	0100	146	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).					
Secured - Unitary/SBE (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 Revenues for Subobject	0100	----- 148						
Unsecured	0110	3	Net of ERAF I and ERAF II. Net of immaterial rounding loss.					
Homeowner’s Exemption	0820	2	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.					
Total Estimated Property Tax Revenue		----- 153						
Property Tax Administration Fee	0100	(3)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.					
Net Estimated Revenue		<u>150</u>	From current year lien date rolls.					
FYI: local agency’s ERAF I amount for the FY is: FYI: local agency’s ERAF II amount for the FY is: FYI: local agency’s “Mill Loss” pursuant to R&T2152.5 FYI: Unreimbursed Schools’ Property Tax Administration share		0	<table border="0"> <tr> <td rowspan="2" style="font-size: 3em; vertical-align: middle;">{</td> <td>Negatives amts = reductions to local agency’s revenues, while</td> </tr> <tr> <td>Positive amts = additions to local agency’s revenues.</td> </tr> <tr> <td colspan="2">Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.</td> </tr> </table>	{	Negatives amts = reductions to local agency’s revenues, while	Positive amts = additions to local agency’s revenues.	Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.	
{	Negatives amts = reductions to local agency’s revenues, while							
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Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.								



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **SOUTH TAHOE PUD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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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As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For SOUTH TAHOE PUD (Index Code: 8971500)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	6,331,345	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	73,699	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100	(525,770)	On Teeter Plan, see above.
Total Revenues for Subobject	0100	5,879,274	
Unsecured	0110	136,730	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	71,757	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		6,087,761	
Property Tax Administration Fee	0100	(182,243)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>5,905,518</u>	From current year lien date rolls.

FYI: local agency’s ERAF I amount for the FY is:
FYI: local agency’s ERAF II amount for the FY is:
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5 (108)
FYI: Unreimbursed Schools’ Property Tax Administration share

{ Negatives amts = reductions to local agency’s revenues, while
Positive amts = additions to local agency’s revenues.
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.



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 28, 2012
TO: **McKINNEY WATER**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For McKINNEY WATER (Index Code: 8970600)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	27,515	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	463	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 Revenues for Subobject	0100	----- 27,978	
Unsecured	0110	594	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	312	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 28,884	
Property Tax Administration Fee	0100	(849)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		----- <u>28,035</u>	From current year lien date rolls.

FYI: local agency’s ERAF I amount for the FY is:
FYI: local agency’s ERAF II amount for the FY is:
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5
FYI: Unreimbursed Schools’ Property Tax Administration share

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{ Negatives amts = reductions to local agency’s revenues, while
Positive amts = additions to local agency’s revenues.
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **EL DORADO IRRIGATION**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

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The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For EL DORADO IRRIGATION (Index Code: 8971300)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	9,119,753	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	97,169	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 Revenues for Subobject	0100	9,216,922	
Unsecured	0110	196,947	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	103,359	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		9,517,228	
Property Tax Administration Fee	0100	(284,967)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>9,232,261</u>	From current year lien date rolls.

FYI: local agency’s ERAF I amount for the FY is:
FYI: local agency’s ERAF II amount for the FY is:
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5 (156)
FYI: Unreimbursed Schools’ Property Tax Administration share

{ Negatives amts = reductions to local agency’s revenues, while
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Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
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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 28, 2012
TO: **TAHOE JOINT RCD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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 enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For TAHOE JOINT RCD (Index Code: 811220)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	61,755	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	771	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100	(4,434)	On Teeter Plan, see above.
Total Revenues for Subobject	0100	58,092	
Unsecured	0110	1,334	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	700	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		60,126	
Property Tax Administration Fee	0100	(1,795)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>58,331</u>	From current year lien date rolls.

FYI: local agency’s ERAF I amount for the FY is:
FYI: local agency’s ERAF II amount for the FY is:
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5
FYI: Unreimbursed Schools’ Property Tax Administration share

(1)

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Positive amts = additions to local agency’s revenues.
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County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **GEORGETOWN DIVIDE PUD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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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As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

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The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For GEORGETOWN DIVIDE PUD (Index Code: 8971601)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,240,841	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	28,132	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 Revenues for Subobject	0100	1,268,973	
Unsecured	0110	26,796	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	14,063	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,309,832	
Property Tax Administration Fee	0100	(39,329)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>1,270,503</u>	From current year lien date rolls.

FYI: local agency’s ERAF I amount for the FY is:
FYI: local agency’s ERAF II amount for the FY is:
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5
FYI: Unreimbursed Schools’ Property Tax Administration share

(47,435)
(21)

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Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
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County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **ARROYO VISTA CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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 enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For ARROYO VISTA CSD (Index Code: 800200)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	10,601	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	124	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 Revenues for Subobject	0100	----- 10,725	
Unsecured	0110	229	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	120	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 11,074	
Property Tax Administration Fee	0100	(337)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>10,737</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(4,707)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		0	
FYI: Unreimbursed Schools’ Property Tax Administration share			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **KNOLLS PROPERTY OWNERS CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For KNOLLS PROPERTY OWNERS CSD (Index Code: 800300)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	4,484	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	51	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 Revenues for Subobject	0100	----- 4,535	
Unsecured	0110	97	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	51	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 4,683	
Property Tax Administration Fee	0100	(136)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>4,547</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(3,761)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		0	
FYI: Unreimbursed Schools’ Property Tax Administration share			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **WEST EL LARGO CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For WEST EL LARGO CSD (Index Code: 800400)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,803	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	56	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 Revenues for Subobject	0100	----- 1,859	
Unsecured	0110	39	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	20	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 1,918	
Property Tax Administration Fee	0100	(56)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		----- <u>1,862</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(911)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		0	
FYI: Unreimbursed Schools’ Property Tax Administration share			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **MARBLE MOUNTAIN CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For MARBLE MOUNTAIN CSD (Index Code: 800500)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	15,061	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	197	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 Revenues for Subobject	0100	----- 15,258	
Unsecured	0110	325	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	171	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 15,754	
Property Tax Administration Fee	0100	(462)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>15,292</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(6,258)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		0	
FYI: Unreimbursed Schools’ Property Tax Administration share			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **FALLEN LEAF LAKE CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For FALLEN LEAF LAKE CSD (Index Code: 800600)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	26,174	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	326	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 Revenues for Subobject	0100	----- 26,500	
Unsecured	0110	565	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	297	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 27,362	
Property Tax Administration Fee	0100	(774)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>26,588</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(18,596)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		0	
FYI: Unreimbursed Schools’ Property Tax Administration share			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **GRASSY RUN CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For GRASSY RUN CSD (Index Code: 8803456)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	18,229	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	227	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 Revenues for Subobject	0100	----- 18,456	
Unsecured	0110	394	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	207	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 19,057	
Property Tax Administration Fee	0100	(565)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>18,492</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(5,659)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		0	
FYI: Unreimbursed Schools’ Property Tax Administration share			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **CSA#9, SHADOW LANE ROAD ZONE**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For CSA#9, SHADOW LANE ROAD ZONE (Index Code: 308630)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,389	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (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		On Teeter Plan, see above.
Total Revenues for Subobject	0100	----- 1,403	
Unsecured	0110	30	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	16	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 1,449	
Property Tax Administration Fee	0100	(43)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>1,406</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(338)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		0	
FYI: Unreimbursed Schools’ Property Tax Administration share			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **RISING HILL CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For RISING HILL CSD (Index Code: 800900)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	9,675	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	140	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 Revenues for Subobject	0100	----- 9,815	
Unsecured	0110	209	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	110	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 10,134	
Property Tax Administration Fee	0100	(305)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		----- <u>9,829</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(2,556)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		0	
FYI: Unreimbursed Schools’ Property Tax Administration share			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **COSUMNES RIVER CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For COSUMNES RIVER CSD (Index Code: 801000)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	8,408	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	270	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 Revenues for Subobject	0100	8,678	
Unsecured	0110	182	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	95	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		8,955	
Property Tax Administration Fee	0100	(266)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>8,689</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(6,931)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		0	
FYI: Unreimbursed Schools’ Property Tax Administration share			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **GOLDEN WEST CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For GOLDEN WEST CSD (Index Code: 801116)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	60,000	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	748	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 Revenues for Subobject	0100	60,748	
Unsecured	0110	1,296	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		62,724	
Property Tax Administration Fee	0100	(1,911)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>60,813</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(28,539)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(1)	
FYI: Unreimbursed Schools’ Property Tax Administration share			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **SHOWCASE RANCHES CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For SHOWCASE RANCHES CSD (Index Code: 801200)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	10,601	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	361	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 Revenues for Subobject	0100	----- 10,962	
Unsecured	0110	229	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	120	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 11,311	
Property Tax Administration Fee	0100	(335)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>10,976</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(5,346)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		0	
FYI: Unreimbursed Schools’ Property Tax Administration share			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **MORTARA CIRCLE CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For MORTARA CIRCLE CSD (Index Code: 801300)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	3,924	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (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 Revenues for Subobject	0100	----- 3,990	
Unsecured	0110	85	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	44	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 4,119	
Property Tax Administration Fee	0100	(123)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		----- <u>3,996</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(3,211)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		0	
FYI: Unreimbursed Schools’ Property Tax Administration share			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **GARDEN VALLEY RE CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For GARDEN VALLEY RE CSD (Index Code: 801600)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	14,427	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	236	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 Revenues for Subobject	0100	----- 14,663	
Unsecured	0110	312	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	164	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 15,139	
Property Tax Administration Fee	0100	(452)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>14,687</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(6,080)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		0	
FYI: Unreimbursed Schools’ Property Tax Administration share			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **EL DORADO HILLS CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For EL DORADO HILLS CSD (Index Code: 8963100)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	4,682,154	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	31,269	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 Revenues for Subobject	0100	----- 4,713,423	
Unsecured	0110	101,114	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	53,066	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 4,867,603	
Property Tax Administration Fee	0100	(144,995)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		----- <u>4,722,608</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(540,928)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		(840,075)	
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(80)	
FYI: Unreimbursed Schools’ Property Tax Administration share			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **HICKOK ROAD CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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 enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For HICKOK ROAD CSD (Index Code: 801700)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	5,362	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	138	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 Revenues for Subobject	0100	----- 5,500	
Unsecured	0110	116	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	61	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 5,677	
Property Tax Administration Fee	0100	(167)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		----- <u>5,510</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(4,475)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		0	
FYI: Unreimbursed Schools’ Property Tax Administration share			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **CONNIE LANE CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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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As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

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The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For CONNIE LANE CSD (Index Code: 801800)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	7,068	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	101	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 Revenues for Subobject	0100	7,169	
Unsecured	0110	153	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	80	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		7,402	
Property Tax Administration Fee	0100	(212)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>7,190</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(1,346)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		0	
FYI: Unreimbursed Schools’ Property Tax Administration share			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **EAST CHINA HILL CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For EAST CHINA HILL CSD (Index Code: 801900)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	7,774	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	104	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 Revenues for Subobject	0100	----- 7,878	
Unsecured	0110	168	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	88	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 8,134	
Property Tax Administration Fee	0100	(239)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		----- <u>7,895</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(2,592)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		0	
FYI: Unreimbursed Schools’ Property Tax Administration share			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **SIERRA OAKS CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For SIERRA OAKS CSD (Index Code: 802900)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	5,191	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	115	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 Revenues for Subobject	0100	----- 5,306	
Unsecured	0110	112	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	59	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 5,477	
Property Tax Administration Fee	0100	(166)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		----- <u>5,311</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(612)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		(277)	
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		0	
FYI: Unreimbursed Schools’ Property Tax Administration share			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: CAMERON PARK CSD (RECREATION)
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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 enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For CAMERON PARK CSD (RECREATION) (Index Code: 800112)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	800,980	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	7,579	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 Revenues for Subobject	0100	808,559	
Unsecured	0110	17,297	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	9,078	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		834,934	
Property Tax Administration Fee	0100	(25,139)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>809,795</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(120,499)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		(41,520)	
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(14)	
FYI: Unreimbursed Schools’ Property Tax Administration share			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: CAMERON PARK CSD (FIRE)
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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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- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
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- 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 the local agency's prior year actual revenues plus applicable allocation laws.
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- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

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FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For CAMERON PARK CSD (FIRE) (Index Code: 800111)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	2,311,187	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	21,948	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 Revenues for Subobject	0100	----- 2,333,135	
Unsecured	0110	49,912	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	26,194	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 2,409,241	
Property Tax Administration Fee	0100	(72,539)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		----- <u>2,336,702</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(242,018)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(39)	
FYI: Unreimbursed Schools’ Property Tax Administration share			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **CAMERON PARK AIRPORT**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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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- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
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FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For CAMERON PARK AIRPORT (Index Code: 802200)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	11,990	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	94	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 Revenues for Subobject	0100	----- 12,084	
Unsecured	0110	259	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	136	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 12,479	
Property Tax Administration Fee	0100	(374)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		----- <u>12,105</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(10,131)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		0	
FYI: Unreimbursed Schools’ Property Tax Administration share			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **HILLWOOD CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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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As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For HILLWOOD CSD (Index Code: 802301)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	16,475	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	161	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 Revenues for Subobject	0100	----- 16,636	
Unsecured	0110	356	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	187	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 17,179	
Property Tax Administration Fee	0100	(506)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>16,673</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(3,888)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		(2,313)	
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		0	
FYI: Unreimbursed Schools’ Property Tax Administration share			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: CAMERON ESTATES CSD
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For CAMERON ESTATES CSD (Index Code: 802400)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	79,058	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	1,002	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 Revenues for Subobject	0100	----- 80,060	
Unsecured	0110	1,707	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	896	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 82,663	
Property Tax Administration Fee	0100	(2,445)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		----- <u>80,218</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(31,375)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(1)	
FYI: Unreimbursed Schools’ Property Tax Administration share			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **HOLIDAY LAKES CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For HOLIDAY LAKES CSD (Index Code: 802500)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	4,070	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	51	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 Revenues for Subobject	0100	4,121	
Unsecured	0110	88	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	46	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		4,255	
Property Tax Administration Fee	0100	(125)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>4,130</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(2,030)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		0	
FYI: Unreimbursed Schools’ Property Tax Administration share			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **AUDUBON HILLS CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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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As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

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The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For AUDUBON HILLS CSD (Index Code: 802600)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	27,247	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	284	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 Revenues for Subobject	0100	----- 27,531	
Unsecured	0110	588	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	309	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 28,428	
Property Tax Administration Fee	0100	(864)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		----- <u>27,564</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(4,576)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		(1,001)	
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		0	
FYI: Unreimbursed Schools’ Property Tax Administration share			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: LAKEVIEW CSD
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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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As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For LAKEVIEW CSD (Index Code: 802700)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	8,773	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	123	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 Revenues for Subobject	0100	----- 8,896	
Unsecured	0110	189	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	99	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 9,184	
Property Tax Administration Fee	0100	(274)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		----- <u>8,910</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(5,054)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		0	
FYI: Unreimbursed Schools’ Property Tax Administration share			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **ROLLING HILLS CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

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The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For ROLLING HILLS CSD (Index Code: 802800)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	66,434	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	435	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 Revenues for Subobject	0100	----- 66,869	
Unsecured	0110	1,435	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	753 -----	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		69,057	
Property Tax Administration Fee	0100	(2,090) -----	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>66,967</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(30,938)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(1)	
FYI: Unreimbursed Schools’ Property Tax Administration share			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **PIONEER FIRE**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For PIONEER FIRE (Index Code: 855000)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	552,232	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	10,242	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 Revenues for Subobject	0100	----- 562,474	
Unsecured	0110	11,926	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	6,259 -----	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		580,659	
Property Tax Administration Fee	0100	(17,390) -----	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>563,269</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(55,778)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(10)	
FYI: Unreimbursed Schools’ Property Tax Administration share			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **LATROBE FIRE**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For LATROBE FIRE (Index Code: 855200)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	104,256	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	1,205	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 Revenues for Subobject	0100	105,461	
Unsecured	0110	2,251	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	1,182	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		108,894	
Property Tax Administration Fee	0100	(3,287)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>105,607</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(11,798)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(2)	
FYI: Unreimbursed Schools’ Property Tax Administration share			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
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 FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For EL DORADO HILLS JT COUNTY WATER (FIRE DISTRICT) (Index Code: 855300)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	11,829,614	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	69,954	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 Revenues for Subobject	0100	11,899,568	
Unsecured	0110	255,468	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	134,072	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		12,289,108	
Property Tax Administration Fee	0100	(366,679)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>11,922,429</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		0	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(202)	
FYI: Unreimbursed Schools’ Property Tax Administration share			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **MOSQUITO FIRE**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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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As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For MOSQUITO FIRE (Index Code: 855400)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	117,563	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	1,475	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 Revenues for Subobject	0100	----- 119,038	
Unsecured	0110	2,539	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	1,332	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 122,909	
Property Tax Administration Fee	0100	(3,698)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		----- <u>119,211</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(13,363)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		(5,009)	
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(2)	
FYI: Unreimbursed Schools’ Property Tax Administration share			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **GARDEN VALLEY FIRE**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For GARDEN VALLEY FIRE (Index Code: 855500)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	320,981	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	8,825	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 Revenues for Subobject	0100	----- 329,806	
Unsecured	0110	6,932	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	3,638	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 340,376	
Property Tax Administration Fee	0100	(10,174)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		----- <u>330,202</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(42,642)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		43,629	
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(6)	
FYI: Unreimbursed Schools’ Property Tax Administration share			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **DIAMOND SPRINGS-EL DORADO FIRE DISTRICT**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For DIAMOND SPRINGS-EL DORADO FIRE DISTRICT (Index Code: 855600)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	2,781,121	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	35,560	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 Revenues for Subobject	0100	2,816,681	
Unsecured	0110	60,060	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	31,520	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		2,908,261	
Property Tax Administration Fee	0100	(87,566)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>2,820,695</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(309,742)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(47)	
FYI: Unreimbursed Schools’ Property Tax Administration share			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **GEORGETOWN FIRE**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For GEORGETOWN FIRE (Index Code: 855700)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	381,274	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	7,793	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 Revenues for Subobject	0100	----- 389,067	
Unsecured	0110	8,234	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	4,321	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 401,622	
Property Tax Administration Fee	0100	(12,068)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		----- <u>389,554</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(62,066)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		69,693	
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(7)	
FYI: Unreimbursed Schools’ Property Tax Administration share			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **LAKE VALLEY FIRE**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For LAKE VALLEY FIRE (Index Code: 855800)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	3,300,696	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	47,185	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 Revenues for Subobject	0100	----- 3,347,881	
Unsecured	0110	71,281	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	37,409	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 3,456,571	
Property Tax Administration Fee	0100	(102,534)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		----- <u>3,354,037</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		0	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		(166,448)	
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(56)	
FYI: Unreimbursed Schools’ Property Tax Administration share			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **EL DORADO COUNTY FIRE PROTECTION DISTRICT**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For EL DORADO COUNTY FIRE PROTECTION DISTRICT (Index Code: 856100)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	7,140,124	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	156,535	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 Revenues for Subobject	0100	7,296,659	
Unsecured	0110	154,196	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	80,923	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		7,531,778	
Property Tax Administration Fee	0100	(225,545)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>7,306,233</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(849,852)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		18,666	
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(122)	
FYI: Unreimbursed Schools’ Property Tax Administration share			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **RESCUE FIRE**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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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As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For RESCUE FIRE (Index Code: 856000)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	791,719	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	8,714	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 Revenues for Subobject	0100	800,433	
Unsecured	0110	17,097	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	8,973	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		826,503	
Property Tax Administration Fee	0100	(24,777)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>801,726</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(37,937)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		(12,957)	
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(14)	
FYI: Unreimbursed Schools’ Property Tax Administration share			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **CSA#9, DIAMOND SPRINGS LIGHTING ZONE**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For CSA#9, DIAMOND SPRINGS LIGHTING ZONE (Index Code: 308903)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	31,389	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	197	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 Revenues for Subobject	0100	----- 31,586	
Unsecured	0110	678	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		----- 32,620	
Property Tax Administration Fee	0100	(983)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		----- <u>31,637</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(4,527)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		(12,810)	
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(1)	
FYI: Unreimbursed Schools’ Property Tax Administration share			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **COUNTY WATER AGENCY**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For COUNTY WATER AGENCY (Index Code: 720000)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	2,173,543	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	31,887	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100	(44,435)	On Teeter Plan, see above.
Total Revenues for Subobject	0100	2,160,995	
Unsecured	0110	46,939	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	24,634	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		2,232,568	
Property Tax Administration Fee	0100	(66,789)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>2,165,779</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(241,223)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(37)	
FYI: Unreimbursed Schools’ Property Tax Administration share			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **MEEKS BAY FIRE**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For MEEKS BAY FIRE (Index Code: 855100)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	577,894	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	4,580	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 Revenues for Subobject	0100	----- 582,474	
Unsecured	0110	12,480	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	6,550 -----	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		601,504	
Property Tax Administration Fee	0100	(17,741) -----	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>583,763</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(66,552)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		9,688	
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(10)	
FYI: Unreimbursed Schools’ Property Tax Administration share			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: CSA #2
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For CSA #2 (Index Code: 148310)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	20,910	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	254	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 Revenues for Subobject	0100	----- 21,164	
Unsecured	0110	452	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	237	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 21,853	
Property Tax Administration Fee	0100	(653)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>21,200</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(19,915)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		0	
FYI: Unreimbursed Schools’ Property Tax Administration share			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **CSA #3 MOSQUITO ABATEMENT**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For CSA #3 MOSQUITO ABATEMENT (Index Code: 423100)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	339,869	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	4,290	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100	(31,137)	On Teeter Plan, see above.
Total Revenues for Subobject	0100	313,022	
Unsecured	0110	7,340	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	3,852	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		324,214	
Property Tax Administration Fee	0100	(9,594)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>314,620</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(67,159)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		(12,547)	
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(6)	
FYI: Unreimbursed Schools’ Property Tax Administration share			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **CSA #5**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For CSA #5 (Index Code: 148510)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	39,431	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	306	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 Revenues for Subobject	0100	----- 39,737	
Unsecured	0110	852	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	447	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 41,036	
Property Tax Administration Fee	0100	(1,220)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>39,816</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(10,368)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(1)	
FYI: Unreimbursed Schools’ Property Tax Administration share			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **CSA #7**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For CSA #7 (Index Code: 408210)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	2,488,798	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	43,419	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 Revenues for Subobject	0100	----- 2,532,217	
Unsecured	0110	53,748	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	28,207	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 2,614,172	
Property Tax Administration Fee	0100	(78,328)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		----- <u>2,535,844</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(850,121)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		(54,305)	
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(42)	
FYI: Unreimbursed Schools’ Property Tax Administration share			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **HAPPY HOMESTEAD CEMETERY**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For HAPPY HOMESTEAD CEMETERY (Index Code: 833000)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	219,357	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	2,934	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100	(23,822)	On Teeter Plan, see above.
Total Revenues for Subobject	0100	198,469	
Unsecured	0110	4,737	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	2,486	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		205,692	
Property Tax Administration Fee	0100	(6,093)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>199,599</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(48,403)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(4)	
FYI: Unreimbursed Schools’ Property Tax Administration share			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **KELSEY CEMETERY**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For KELSEY CEMETERY (Index Code: 833100)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,389	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (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 Revenues for Subobject	0100	----- 1,467	
Unsecured	0110	30	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	16	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 1,513	
Property Tax Administration Fee	0100	(45)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>1,468</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(278)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		0	
FYI: Unreimbursed Schools’ Property Tax Administration share			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **GEORGETOWN DIVIDE RECREATION**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For GEORGETOWN DIVIDE RECREATION (Index Code: 840100)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	292,639	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	5,297	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 Revenues for Subobject	0100	----- 297,936	
Unsecured	0110	6,320	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	3,317	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 307,573	
Property Tax Administration Fee	0100	(9,256)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		----- <u>298,317</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(21,547)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(5)	
FYI: Unreimbursed Schools’ Property Tax Administration share			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **BUCKEYE SCHOOL**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For BUCKEYE SCHOOL (Index Code: 901001)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	8,399,365	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	72,022	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 Revenues for Subobject	0100	8,471,387	
Unsecured	0110	181,389	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	95,195	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		8,747,971	
Property Tax Administration Fee	0100	-	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>8,747,971</u>	From current year lien date rolls.

FYI: local agency’s ERAF I amount for the FY is:
FYI: local agency’s ERAF II amount for the FY is:
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5 (144)
FYI: Unreimbursed Schools’ Property Tax Administration share 260,953

{ Negatives amts = reductions to local agency’s revenues, while
Positive amts = additions to local agency’s revenues.
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
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Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **CAMINO SCHOOL**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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 enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For CAMINO SCHOOL (Index Code: 902001)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,012,150	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	21,633	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 Revenues for Subobject	0100	----- 1,033,783	
Unsecured	0110	21,858	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	11,471	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 1,067,112	
Property Tax Administration Fee	0100	-	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		----- <u>1,067,112</u>	From current year lien date rolls.

FYI: local agency’s ERAF I amount for the FY is:
FYI: local agency’s ERAF II amount for the FY is:
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5 (17)
FYI: Unreimbursed Schools’ Property Tax Administration share 31,945

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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 28, 2012
TO: **GOLD OAK SCHOOL**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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 enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
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- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

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FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For GOLD OAK SCHOOL (Index Code: 904001)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,278,347	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	15,812	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 Revenues for Subobject	0100	1,294,159	
Unsecured	0110	27,606	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	14,488	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,336,253	
Property Tax Administration Fee	0100	-	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>1,336,253</u>	From current year lien date rolls.

FYI: local agency’s ERAF I amount for the FY is:
FYI: local agency’s ERAF II amount for the FY is:
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5 (22)
FYI: Unreimbursed Schools’ Property Tax Administration share 39,806

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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 28, 2012
TO: **GOLD TRAIL SCHOOL**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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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- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

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FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For GOLD TRAIL SCHOOL (Index Code: 905001)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,286,536	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	26,329	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 Revenues for Subobject	0100	1,312,865	
Unsecured	0110	27,783	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	14,581	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,355,229	
Property Tax Administration Fee	0100	-	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>1,355,229</u>	From current year lien date rolls.

FYI: local agency’s ERAF I amount for the FY is:
FYI: local agency’s ERAF II amount for the FY is:
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5 (22)
FYI: Unreimbursed Schools’ Property Tax Administration share 40,447

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County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **INDIAN DIGGINGS SCHOOL**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

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- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
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**FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For INDIAN DIGGINGS SCHOOL (Index Code: 906001)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	60,731	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	764	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 Revenues for Subobject	0100	----- 61,495	
Unsecured	0110	1,312	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	688	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 63,495	
Property Tax Administration Fee	0100	-	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		----- <u>63,495</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is: FYI: local agency’s ERAF II amount for the FY is: FYI: local agency’s “Mill Loss” pursuant to R&T2152.5 FYI: Unreimbursed Schools’ Property Tax Administration share			{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
		(1) 1,899	



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **LAKE TAHOE UNIFIED**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For LAKE TAHOE UNIFIED (Index Code: 907001)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	14,571,011	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	189,893	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100	(1,208,224)	On Teeter Plan, see above.
Total Revenues for Subobject	0100	13,552,680	
Unsecured	0110	314,671	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	165,142	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		14,032,493	
Property Tax Administration Fee	0100	-	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>14,032,493</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:			{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(248)	
FYI: Unreimbursed Schools’ Property Tax Administration share		419,904	



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **LATROBE SCHOOL**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For LATROBE SCHOOL (Index Code: 908001)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,205,065	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	9,656	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 Revenues for Subobject	0100	----- 1,214,721	
Unsecured	0110	26,024	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	13,658	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 1,254,403	
Property Tax Administration Fee	0100	-	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		----- <u>1,254,403</u>	From current year lien date rolls.

FYI: local agency’s ERAF I amount for the FY is:
FYI: local agency’s ERAF II amount for the FY is:
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5 (21)
FYI: Unreimbursed Schools’ Property Tax Administration share 38,335

{ Negatives amts = reductions to local agency’s revenues, while
Positive amts = additions to local agency’s revenues.
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **BLACK OAK MINE UNIFIED SCHOOL**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For BLACK OAK MINE UNIFIED SCHOOL (Index Code: 909001)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	4,970,504	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	75,292	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 Revenues for Subobject	0100	5,045,796	
Unsecured	0110	107,341	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	56,334	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		5,209,471	
Property Tax Administration Fee	0100	-	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>5,209,471</u>	From current year lien date rolls.

FYI: local agency’s ERAF I amount for the FY is:
FYI: local agency’s ERAF II amount for the FY is:
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5 (86)
FYI: Unreimbursed Schools’ Property Tax Administration share 156,614

{ Negatives amts = reductions to local agency’s revenues, while
Positive amts = additions to local agency’s revenues.
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **MOTHER LODE SCHOOL**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For MOTHER LODE SCHOOL (Index Code: 910001)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	2,917,887	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	41,895	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 Revenues for Subobject	0100	----- 2,959,782	
Unsecured	0110	63,014	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	33,070	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 3,055,866	
Property Tax Administration Fee	0100	-	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		----- <u>3,055,866</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is: FYI: local agency’s ERAF II amount for the FY is: FYI: local agency’s “Mill Loss” pursuant to R&T2152.5 FYI: Unreimbursed Schools’ Property Tax Administration share			{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
		(49)	
		91,777	



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **PIONEER SCHOOL**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

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The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For PIONEER SCHOOL (Index Code: 912001)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,462,733	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	26,796	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 Revenues for Subobject	0100	1,489,529	
Unsecured	0110	31,588	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	16,578	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,537,695	
Property Tax Administration Fee	0100	-	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>1,537,695</u>	From current year lien date rolls.

FYI: local agency’s ERAF I amount for the FY is:
FYI: local agency’s ERAF II amount for the FY is:
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5 (25)
FYI: Unreimbursed Schools’ Property Tax Administration share 45,908

{ Negatives amts = reductions to local agency’s revenues, while
Positive amts = additions to local agency’s revenues.
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **PLACERVILLE SCHOOL**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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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As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx

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The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For PLACERVILLE SCHOOL (Index Code: 913001)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	2,543,071	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	67,003	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 Revenues for Subobject	0100	----- 2,610,074	
Unsecured	0110	54,920	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	28,822	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 2,693,816	
Property Tax Administration Fee	0100	-	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		----- <u>2,693,816</u>	From current year lien date rolls.

FYI: local agency’s ERAF I amount for the FY is:
FYI: local agency’s ERAF II amount for the FY is:
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5 (44)
FYI: Unreimbursed Schools’ Property Tax Administration share 80,418

{ Negatives amts = reductions to local agency’s revenues, while
Positive amts = additions to local agency’s revenues.
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **POLLOCK PINES SCHOOL**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For POLLOCK PINES SCHOOL (Index Code: 914001)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,535,697	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	52,670	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 Revenues for Subobject	0100	----- 1,588,367	
Unsecured	0110	33,164	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	17,405	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 1,638,936	
Property Tax Administration Fee	0100	-	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		----- <u>1,638,936</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:			{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(27)	
FYI: Unreimbursed Schools’ Property Tax Administration share		49,888	



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **RESCUE SCHOOL**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For RESCUE SCHOOL (Index Code: 915001)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	7,258,515	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	51,170	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 Revenues for Subobject	0100	7,309,685	
Unsecured	0110	156,752	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	82,265	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		7,548,702	
Property Tax Administration Fee	0100	-	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>7,548,702</u>	From current year lien date rolls.

FYI: local agency’s ERAF I amount for the FY is:
FYI: local agency’s ERAF II amount for the FY is:
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5 (123)
FYI: Unreimbursed Schools’ Property Tax Administration share 225,937

{ Negatives amts = reductions to local agency’s revenues, while
Positive amts = additions to local agency’s revenues.
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **SILVER FORK SCHOOL**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For SILVER FORK SCHOOL (Index Code: 916001)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	171,445	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	15,574	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 Revenues for Subobject	0100	----- 187,019	
Unsecured	0110	3,702	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	1,943	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 192,664	
Property Tax Administration Fee	0100	- -----	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>192,664</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is: FYI: local agency’s ERAF II amount for the FY is: FYI: local agency’s “Mill Loss” pursuant to R&T2152.5 FYI: Unreimbursed Schools’ Property Tax Administration share			{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
		(3) 5,686	



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **EL DORADO HIGH SCHOOL DISTRICT**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For EL DORADO HIGH SCHOOL DISTRICT (Index Code: 918001)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	22,694,503	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	305,686	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 Revenues for Subobject	0100	----- 23,000,189	
Unsecured	0110	490,102	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	257,210	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 23,747,501	
Property Tax Administration Fee	0100	- -----	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>23,747,501</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is: FYI: local agency’s ERAF II amount for the FY is: FYI: local agency’s “Mill Loss” pursuant to R&T2152.5 FYI: Unreimbursed Schools’ Property Tax Administration share			{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
		(388)	
		711,085	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: COUNTY SCHOOL SERVICES
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For COUNTY SCHOOL SERVICES (Index Code: 919001)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	5,108,806	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	76,000	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100	(126,985)	On Teeter Plan, see above.
Total Revenues for Subobject	0100	5,057,821	
Unsecured	0110	110,328	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	57,901	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		5,226,050	
Property Tax Administration Fee	0100	-	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>5,226,050</u>	From current year lien date rolls.

FYI: local agency’s ERAF I amount for the FY is:
FYI: local agency’s ERAF II amount for the FY is:
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5 (88)
FYI: Unreimbursed Schools’ Property Tax Administration share 156,455

{ Negatives amts = reductions to local agency’s revenues, while
Positive amts = additions to local agency’s revenues.
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
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Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: LAKE TAHOE COMMUNITY COLLEGE
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For LAKE TAHOE COMMUNITY COLLEGE (Index Code: 924010)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	3,507,527	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	45,708	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100	(290,862)	On Teeter Plan, see above.
Total Revenues for Subobject	0100	3,262,373	
Unsecured	0110	75,747	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	39,753	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		3,377,873	
Property Tax Administration Fee	0100	-	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>3,377,873</u>	From current year lien date rolls.

FYI: local agency’s ERAF I amount for the FY is:
FYI: local agency’s ERAF II amount for the FY is:
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5 (60)
FYI: Unreimbursed Schools’ Property Tax Administration share 101,080

{ Negatives amts = reductions to local agency’s revenues, while
Positive amts = additions to local agency’s revenues.
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **SIERRA COMMUNITY COLLEGE**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For SIERRA COMMUNITY COLLEGE (Index Code: 974081)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	463,549	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	5,645	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 Revenues for Subobject	0100	469,194	
Unsecured	0110	10,011	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	5,254	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		484,459	
Property Tax Administration Fee	0100	-	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>484,459</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:			{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(8)	
FYI: Unreimbursed Schools’ Property Tax Administration share		14,615	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **LOS RIOS COMM COLLEGE**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For LOS RIOS COMM COLLEGE (Index Code: 975081)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	8,855,456	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	118,193	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 Revenues for Subobject	0100	----- 8,973,649	
Unsecured	0110	191,239	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		----- 9,265,252	
Property Tax Administration Fee	0100	- -----	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>9,265,252</u>	From current year lien date rolls.

FYI: local agency’s ERAF I amount for the FY is:
FYI: local agency’s ERAF II amount for the FY is:
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5 (152)
FYI: Unreimbursed Schools’ Property Tax Administration share 277,219

{ Negatives amts = reductions to local agency’s revenues, while
Positive amts = additions to local agency’s revenues.
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **TAHOE TRUCKEE UNIFIED SCHOOL**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For TAHOE TRUCKEE UNIFIED SCHOOL (Index Code: 8976006)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,856,119	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	13,420	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 Revenues for Subobject	0100	1,869,539	
Unsecured	0110	40,084	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	21,036	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,930,659	
Property Tax Administration Fee	0100	-	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>1,930,659</u>	From current year lien date rolls.

FYI: local agency’s ERAF I amount for the FY is:
FYI: local agency’s ERAF II amount for the FY is:
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5 (32)
FYI: Unreimbursed Schools’ Property Tax Administration share 56,868

{ Negatives amts = reductions to local agency’s revenues, while
Positive amts = additions to local agency’s revenues.
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **SOUTH LAKE TAHOE RDA**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- *The enclosed estimate reflects the estimated reductions to the Redevelopment Property Tax Trust Fund (RPTTF) due to the tax year 2009/10 - 2011/12 appeals regarding the 29 parcels comprising the Convention Center.*
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For SOUTH LAKE TAHOE RDA (Index Code: 8970900)

NOTE: The enclosed estimate reflects the estimated reductions to the Redevelopment Property Tax Trust Fund (RPTTF) due to the tax year 2009/10 - 2011/12 appeals regarding the 29 parcels comprising the Convention Center.

<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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	22,027	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100	3,152,830	On Teeter Plan, see above.
Total Revenues for Subobject	0100	3,174,857	
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		3,174,857	
Property Tax Administration Fee	0100	(171,237)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>3,003,620</u>	From current year lien date rolls.

NOTE: The enclosed estimate reflects the estimated reductions to the Redevelopment Property Tax Trust Fund (RPTTF) due to the tax year 2009/10 - 2011/12 appeals regarding the 29 parcels comprising the Convention Center.

FYI: local agency’s ERAF I amount for the FY is:	}	Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.	
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5			0
FYI: Unreimbursed Schools’ Property Tax Administration share			



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 28, 2012
TO: **EDUCATIONAL REVENUE AUGMENTATION FUND (ERAF)**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx

As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For EDUCATIONAL REVENUE AUGMENTATION FUND (ERAF) (Index Code: 991000)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	27,523,050	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	51,777	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 Revenues for Subobject	0100	----- 27,574,827	
Unsecured	0110	594,378	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	----- 311,934	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		28,481,139	
Property Tax Administration Fee	0100	- -----	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>28,481,139</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		9,516,261	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		18,913,095	
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(468)	
FYI: Unreimbursed Schools’ Property Tax Administration share		193,425	



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 28, 2012
TO: **Grand Totals**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY12/13 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2012/13 lien date tax rolls. This final estimate is based on the Assessor's assessment roll as of July 1, 2012 for the January 1, 2012 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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As a courtesy, this office is providing the enclosed revenue estimates to local agencies for budgeting purposes. These revenue estimates are categorized by the nature of the revenue source. Beginning 2013/14, these letters will no longer be mailed. Instead, they may be located at the following URL:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2012 and continue through June 2013. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2012.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2012/13 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

FY12/13 Final Estimate of Current Year Roll Property Tax Revenues
For Grand Totals (Index Code:)

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	243,703,547	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 (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
Secured - Unitary/SBE (State Assessed Property)	0100	3,186,810	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 Revenues for Subobject	0100	246,890,357	
Unsecured	0110	5,262,930	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	2,762,031	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		254,915,318	
Property Tax Administration Fee	0100	(4,659,666)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>250,255,652</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(9,516,261)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administration costs, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		(18,913,095)	
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(4,171)	
FYI: Unreimbursed Schools’ Property Tax Administration share		(3,000,265)	