



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 23, 2016
TO: **COUNTY GENERAL FUND**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2016 for the January 1, 2016 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For COUNTY GENERAL FUND (Index Code: 152000)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	61,528,961	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	1,141,980	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100	(1,122,365)	On Teeter Plan, see above.
Total Estimate for Subobject	0100	61,548,576	
Unsecured	0110	1,173,961	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	592,143	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		63,314,680	
Property Tax Administrative Cost	0100	(1,501,680)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>61,813,000</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(5,026,933)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		(20,011,061)	
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(1,332)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		(3,416,342)	



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BOB TOSCANO
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DATE: August 23, 2016
TO: **COUNTY ACCUMULATIVE CAPITAL OUTLAY FUND**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

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- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
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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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

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FY16/17 Current Year Property Tax Roll – Revenue Estimates
For COUNTY ACCUMULATIVE CAPITAL OUTLAY FUND (Index Code: 028400)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,337,995	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	22,843	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100	(23,278)	On Teeter Plan, see above.
Total Estimate for Subobject	0100	1,337,560	
Unsecured	0110	25,528	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	12,877	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,375,965	
Property Tax Administrative Cost	0100	(32,599)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>1,343,366</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(468,461)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(29)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



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BOB TOSCANO
Assistant Auditor-Controller

DATE: August 23, 2016
TO: **COUNTY ROAD DISTRICT TAX FUND**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

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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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Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For COUNTY ROAD DISTRICT TAX FUND (Index Code: 304000)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	5,747,058	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	82,278	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	5,829,336	
Unsecured	0110	109,652	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	55,309	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		5,994,297	
Property Tax Administrative Cost	0100	(140,761)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>5,853,536</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(462,824)	{ Negatives amounts = reductions to local agency’s revenues, while { Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(124)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



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Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For CITY OF PLACERVILLE (Index Code: 8970000)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	208,726	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	3,500	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 212,226	
Unsecured	0110	3,982	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	2,009	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 218,217	
Property Tax Administrative Cost	0100	(5,084)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>213,133</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:			{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		(33,114)	
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(5)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



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FY16/17 Current Year Property Tax Roll – Revenue Estimates
For CITY OF PLACERVILLE PARKING (Index Code: 8970000)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	21,395	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	1,051	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 22,446	
Unsecured	0110	408	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	206	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 23,060	
Property Tax Administrative Cost	0100	(575)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>22,485</u>	From current year lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:
FYI: local agency’s ERAF II amount for the FY is: (1,752)
FYI: local agency’s “rejection of odd cent” (R&T2152.5) 0
FYI: Unreimbursed Schools’ Property Tax Administrative Cost

} Negatives amounts = reductions to local agency’s revenues, while
} Positive amounts = 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 Administrative Cost, 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 23, 2016
TO: **CITY OF SOUTH LAKE TAHOE**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2016 for the January 1, 2016 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For CITY OF SOUTH LAKE TAHOE (Index Code: 8970100)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	7,737,557	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	117,040	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100	(836,988)	On Teeter Plan, see above.
Total Estimate for Subobject	0100	7,017,609	
Unsecured	0110	147,630	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	74,465	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		7,239,704	
Property Tax Administrative Cost	0100	(172,156)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>7,067,548</u>	From current year lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:	(730,072)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:	(893,935)	
FYI: local agency’s “rejection of odd cent” (R&T2152.5)	(167)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 23, 2016
TO: **COUNTY WATER AGENCY**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For COUNTY WATER AGENCY (Index Code: 720000)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	2,560,165	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	38,359	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100	(36,751)	On Teeter Plan, see above.
Total Estimate for Subobject	0100	2,561,773	
Unsecured	0110	48,847	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	24,639	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		2,635,259	
Property Tax Administrative Cost	0100	(62,452)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>2,572,807</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(283,644)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(55)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 23, 2016
TO: **EL DORADO IRRIGATION DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2016 for the January 1, 2016 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For EL DORADO IRRIGATION DISTRICT (Index Code: 8971300)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	10,864,706	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	122,494	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 10,987,200	
Unsecured	0110	207,296	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	104,561	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 11,299,057	
Property Tax Administrative Cost	0100	(267,197)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>11,031,860</u>	From current year lien date tax 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 “rejection of odd cent” (R&T2152.5) (234)
FYI: Unreimbursed Schools’ Property Tax Administrative Cost

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Positive amounts = 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 Administrative Cost, 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 23, 2016
TO: **GEORGETOWN DIVIDE PUD**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

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- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For GEORGETOWN DIVIDE PUD (Index Code: 8971601)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,420,805	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	32,404	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	1,453,209	
Unsecured	0110	27,108	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	13,674	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,493,991	
Property Tax Administrative Cost	0100	(35,243)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>1,458,748</u>	From current year lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:
FYI: local agency’s ERAF II amount for the FY is: (54,093)
FYI: local agency’s “rejection of odd cent” (R&T2152.5) (31)
FYI: Unreimbursed Schools’ Property Tax Administrative Cost

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Positive amounts = 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 Administrative Cost, 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 23, 2016
TO: **KIRKWOOD MEADOWS PUD**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For KIRKWOOD MEADOWS PUD (Index Code: 8971400)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	231	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	2	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 233	
Unsecured	0110	4	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	2	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 239	
Property Tax Administrative Cost	0100	(6)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>233</u>	From current year lien date tax 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 “rejection of odd cent” (R&T2152.5)
FYI: Unreimbursed Schools’ Property Tax Administrative Cost

0

} Negatives amounts = reductions to local agency’s revenues, while
} Positive amounts = 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 Administrative Cost, 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 23, 2016
TO: **McKINNEY WATER DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2016 for the January 1, 2016 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For MCKINNEY WATER DISTRICT (Index Code: 8970600)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	33,187	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	550	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 33,737	
Unsecured	0110	633	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	319	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 34,689	
Property Tax Administrative Cost	0100	(833)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>33,856</u>	From current year lien date tax 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 “rejection of odd cent” (R&T2152.5)
FYI: Unreimbursed Schools’ Property Tax Administrative Cost (1)

{ Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = 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 Administrative Cost, 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 23, 2016
TO: **SOUTH TAHOE PUD**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2016 for the January 1, 2016 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For SOUTH TAHOE PUD (Index Code: 8971500)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	7,383,220	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	90,667	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100	(434,851)	On Teeter Plan, see above.
Total Estimate for Subobject	0100	7,039,036	
Unsecured	0110	140,870	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	71,055	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		7,250,961	
Property Tax Administrative Cost	0100	(172,145)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>7,078,816</u>	From current year lien date tax 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 “rejection of odd cent” (R&T2152.5) (160)
FYI: Unreimbursed Schools’ Property Tax Administrative Cost

{ Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = 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 Administrative Cost, 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 23, 2016
TO: **TAHOE CITY PUD**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2016 for the January 1, 2016 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For TAHOE CITY PUD (Index Code: 8971000)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,350,855	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	10,216	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	1,361,071	
Unsecured	0110	25,774	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	13,000	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,399,845	
Property Tax Administrative Cost	0100	(33,233)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>1,366,612</u>	From current year lien date tax 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 “rejection of odd cent” (R&T2152.5) (29)
FYI: Unreimbursed Schools’ Property Tax Administrative Cost

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Positive amounts = 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 Administrative Cost, 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 23, 2016
TO: **TAHOE-TRUCKEE SANITATION**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2016 for the January 1, 2016 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For TAHOE-TRUCKEE SANITATION (Index Code: 8971200)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	170,118	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	1,287	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 171,405	
Unsecured	0110	3,246	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	1,637	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 176,288	
Property Tax Administrative Cost	0100	(4,185)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>172,103</u>	From current year lien date tax 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 “rejection of odd cent” (R&T2152.5)
FYI: Unreimbursed Schools’ Property Tax Administrative Cost (4)

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Positive amounts = 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 Administrative Cost, 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 23, 2016
TO: **ARROYO VISTA CSD**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For ARROYO VISTA CSD (Index Code: 800200)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	11,736	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	154	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 11,890	
Unsecured	0110	224	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	113	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 12,227	
Property Tax Administrative Cost	0100	(298)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>11,929</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(5,192)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 23, 2016
TO: **AUDUBON HILLS CSD**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2016 for the January 1, 2016 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For AUDUBON HILLS CSD (Index Code: 802600)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	29,929	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	357	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	30,286	
Unsecured	0110	571	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	288	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		31,145	
Property Tax Administrative Cost	0100	(757)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>30,388</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(5,006)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		(1,096)	
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(1)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 23, 2016
TO: **CAMERON ESTATES CSD**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2016 for the January 1, 2016 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For CAMERON ESTATES CSD (Index Code: 802400)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	89,326	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	1,227	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	90,553	
Unsecured	0110	1,704	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	860	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		93,117	
Property Tax Administrative Cost	0100	(2,216)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>90,901</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(35,301)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(2)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 23, 2016
TO: **CAMERON PARK CSD (RECREATION)**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2016 for the January 1, 2016 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For CAMERON PARK CSD (RECREATION) (Index Code: 800112)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	922,012	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	9,720	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	931,732	
Unsecured	0110	17,592	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	8,873	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		958,197	
Property Tax Administrative Cost	0100	(22,848)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>935,349</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(138,140)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		(47,599)	
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(20)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 23, 2016
TO: **CAMERON PARK CSD (FIRE)**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

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The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

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Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For CAMERON PARK CSD (FIRE) (Index Code: 800111)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	2,660,419	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	28,129	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 2,688,548	
Unsecured	0110	50,760	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	25,604	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 2,764,912	
Property Tax Administrative Cost	0100	(65,931)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>2,698,981</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(277,451)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(58)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 23, 2016
TO: **CONNIE LANE CSD**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For CONNIE LANE CSD (Index Code: 801800)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	8,189	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	121	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 8,310	
Unsecured	0110	156	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	79 -----	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		8,545	
Property Tax Administrative Cost	0100	(201) -----	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>8,344</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(1,554)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



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 23, 2016
TO: **COSUMNES RIVER CSD**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2016 for the January 1, 2016 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For COSUMNES RIVER CSD (Index Code: 801000)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	9,486	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	303	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 9,789	
Unsecured	0110	181	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	91	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 10,061	
Property Tax Administrative Cost	0100	(232)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>9,829</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(7,767)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 23, 2016
TO: **EAST CHINA HILL CSD**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2016 for the January 1, 2016 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For EAST CHINA HILL CSD (Index Code: 801900)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	8,910	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	126	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 9,036	
Unsecured	0110	170	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	86 -----	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		9,292	
Property Tax Administrative Cost	0100	(228) -----	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>9,064</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(2,962)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 23, 2016
TO: **EL DORADO HILLS CSD**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2016 for the January 1, 2016 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For EL DORADO HILLS CSD (Index Code: 8963100)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	6,011,173	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	43,570	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	6,054,743	
Unsecured	0110	114,692	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	57,851	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		6,227,286	
Property Tax Administrative Cost	0100	(145,288)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>6,081,998</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(691,629)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		(1,074,118)	
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(129)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 23, 2016
TO: **FALLEN LEAF LAKE CSD**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2016 for the January 1, 2016 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For FALLEN LEAF LAKE CSD (Index Code: 800600)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	34,081	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	407	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	34,488	
Unsecured	0110	650	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	328	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		35,466	
Property Tax Administrative Cost	0100	(859)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>34,607</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(24,125)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(1)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 23, 2016
TO: **GARDEN VALLEY RANCH ESTATES CSD**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2016 for the January 1, 2016 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For GARDEN VALLEY RANCH ESTATES CSD (Index Code: 801600)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	16,263	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	279	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 16,542	
Unsecured	0110	310	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	157	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 17,009	
Property Tax Administrative Cost	0100	(390)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>16,619</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(6,824)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 23, 2016
TO: **GREENSTONE COUNTRY CSD**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2016 for the January 1, 2016 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For GREENSTONE COUNTRY CSD (Index Code: 801500)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	171,329	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	1,265	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 172,594	
Unsecured	0110	3,269	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	1,649	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 177,512	
Property Tax Administrative Cost	0100	(4,216)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>173,296</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(21,154)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(4)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 23, 2016
TO: **GOLDEN WEST CSD**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2016 for the January 1, 2016 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For GOLDEN WEST CSD (Index Code: 801116)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	68,999	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	919	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 69,918	
Unsecured	0110	1,316	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	664 -----	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		71,898	
Property Tax Administrative Cost	0100	(1,724) -----	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>70,174</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(32,674)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(1)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 23, 2016
TO: **HICKOK ROAD CSD**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2016 for the January 1, 2016 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For HICKOK ROAD CSD (Index Code: 801700)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	6,084	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	158	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	6,242	
Unsecured	0110	116	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	59	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		6,417	
Property Tax Administrative Cost	0100	(150)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>6,267</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(5,059)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 23, 2016
TO: **HILLWOOD CSD**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2016 for the January 1, 2016 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For HILLWOOD CSD (Index Code: 802301)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	19,204	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	205	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	19,409	
Unsecured	0110	366	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	185	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		19,960	
Property Tax Administrative Cost	0100	(477)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>19,483</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(4,518)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		(2,688)	
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 23, 2016
TO: **HOLIDAY LAKES CSD**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2016 for the January 1, 2016 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For HOLIDAY LAKES CSD (Index Code: 802500)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	4,758	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	63	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	4,821	
Unsecured	0110	91	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	46	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		4,958	
Property Tax Administrative Cost	0100	(117)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>4,841</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(2,367)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



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 23, 2016
TO: **KNOLLS PROPERTY OWNERS CSD**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2016 for the January 1, 2016 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For KNOLLS PROPERTY OWNERS CSD (Index Code: 800300)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	5,305	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	64	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 5,369	
Unsecured	0110	101	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	51	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 5,521	
Property Tax Administrative Cost	0100	(133)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>5,388</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(4,412)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 23, 2016
TO: LAKEVIEW CSD
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2016 for the January 1, 2016 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For LAKEVIEW CSD (Index Code: 802700)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	9,890	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	148	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 10,038	
Unsecured	0110	189	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	95	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 10,322	
Property Tax Administrative Cost	0100	(246)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>10,076</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(5,675)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



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 23, 2016
TO: **MARBLE MOUNTAIN CSD**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2016 for the January 1, 2016 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For MARBLE MOUNTAIN CSD (Index Code: 800501)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	18,223	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	245	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 18,468	
Unsecured	0110	348	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	175	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 18,991	
Property Tax Administrative Cost	0100	(550)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>18,441</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(7,540)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 23, 2016
TO: **MORTARA CIRCLE CSD**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2016 for the January 1, 2016 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For MORTARA CIRCLE CSD (Index Code: 801300)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	4,469	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	79	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	4,548	
Unsecured	0110	85	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	43	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		4,676	
Property Tax Administrative Cost	0100	(110)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>4,566</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(3,650)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 23, 2016
TO: **RISING HILL CSD**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2016 for the January 1, 2016 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For RISING HILL CSD (Index Code: 800900)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	11,101	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	169	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 11,270	
Unsecured	0110	212	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	107	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 11,589	
Property Tax Administrative Cost	0100	(278)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>11,311</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(2,919)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



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 23, 2016
TO: **ROLLING HILLS CSD**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2016 for the January 1, 2016 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For ROLLING HILLS CSD (Index Code: 802800)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	77,764	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	604	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 78,368	
Unsecured	0110	1,484	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	748	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 80,600	
Property Tax Administrative Cost	0100	(1,948)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>78,652</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(36,063)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(2)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 23, 2016
TO: **SHOWCASE RANCHES CSD**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2016 for the January 1, 2016 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For SHOWCASE RANCHES CSD (Index Code: 801200)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	11,591	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	404	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 11,995	
Unsecured	0110	221	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	112	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 12,328	
Property Tax Administrative Cost	0100	(296)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>12,032</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(5,823)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



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 23, 2016
TO: **SIERRA OAKS CSD**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For SIERRA OAKS CSD (Index Code: 802900)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	5,421	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	133	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	5,554	
Unsecured	0110	103	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	52	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		5,709	
Property Tax Administrative Cost	0100	(143)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>5,566</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(638)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		(289)	
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 23, 2016
TO: **WEST EL LARGO CSD**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For WEST EL LARGO CSD (Index Code: 800400)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	2,076	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	64	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 2,140	
Unsecured	0110	40	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	20	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 2,200	
Property Tax Administrative Cost	0100	(53)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>2,147</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(1,035)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



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 23, 2016
TO: **CAMERON PARK AIRPORT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2016 for the January 1, 2016 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For CAMERON PARK AIRPORT (Index Code: 802200)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	12,428	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	124	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 12,552	
Unsecured	0110	237	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	120	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 12,909	
Property Tax Administrative Cost	0100	(315)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>12,594</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(10,459)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 23, 2016
TO: **GEORGETOWN DIVIDE RECREATION**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2016 for the January 1, 2016 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For GEORGETOWN DIVIDE RECREATION (Index Code: 840100)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	350,328	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	6,238	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 356,566	
Unsecured	0110	6,684	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	3,372	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 366,622	
Property Tax Administrative Cost	0100	(8,548)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>358,074</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(25,690)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(8)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 23, 2016
TO: **TAHOE JOINT RCD**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For TAHOE JOINT RCD (Index Code: 811220)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	73,583	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	943	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100	(3,667)	On Teeter Plan, see above.
Total Estimate for Subobject	0100	70,859	
Unsecured	0110	1,404	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	708	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		72,971	
Property Tax Administrative Cost	0100	(1,731)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>71,240</u>	From current year lien date tax 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 “rejection of odd cent” (R&T2152.5)
FYI: Unreimbursed Schools’ Property Tax Administrative Cost (2)

{ Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.



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 23, 2016
TO: **HAPPY HOMESTEAD CEMETERY**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For HAPPY HOMESTEAD CEMETERY (Index Code: 833000)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	258,349	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	3,538	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100	(19,703)	On Teeter Plan, see above.
Total Estimate for Subobject	0100	242,184	
Unsecured	0110	4,929	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	2,486	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		249,599	
Property Tax Administrative Cost	0100	(5,908)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>243,691</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(57,595)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(6)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 23, 2016
TO: **KELSEY CEMETERY**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

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- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For KELSEY CEMETERY (Index Code: 833100)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,586	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	86	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 1,672	
Unsecured	0110	30	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	15	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 1,717	
Property Tax Administrative Cost	0100	(40)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>1,677</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(313)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 23, 2016
TO: **DIAMOND SPRINGS-EL DORADO FIRE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2016 for the January 1, 2016 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For DIAMOND SPRINGS-EL DORADO FIRE DISTRICT (Index Code: 855600)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	3,215,351	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	43,501	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 3,258,852	
Unsecured	0110	61,348	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	30,944 -----	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		3,351,144	
Property Tax Administrative Cost	0100	(78,854) -----	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>3,272,290</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(356,639)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(69)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 23, 2016
TO: **EL DORADO HILLS JOINT COUNTY WATER (FIRE DISTRICT)**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
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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.
- 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 for your agency, please review R&T§5451-5456 for allocation rules.
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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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For EL DORADO HILLS JOINT COUNTY WATER (FIRE DISTRICT) (Index Code: 855300)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	15,062,706	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	101,674	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 15,164,380	
Unsecured	0110	287,393	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	144,962	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 15,596,735	
Property Tax Administrative Cost	0100	(364,250)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>15,232,485</u>	From current year lien date tax 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 “rejection of odd cent” (R&T2152.5)
FYI: Unreimbursed Schools’ Property Tax Administrative Cost (324)

{ Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = 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 Administrative Cost, 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 23, 2016
TO: **EL DORADO COUNTY FIRE PROTECTION DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For EL DORADO COUNTY FIRE PROTECTION DISTRICT (Index Code: 856100)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	8,094,632	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	180,876	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	8,275,508	
Unsecured	0110	154,443	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	77,902	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		8,507,853	
Property Tax Administrative Cost	0100	(203,507)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>8,304,346</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(959,519)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		21,075	
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(176)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 23, 2016
TO: **GARDEN VALLEY FIRE PROTECTION DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

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FY16/17 Current Year Property Tax Roll – Revenue Estimates
For GARDEN VALLEY FIRE PROTECTION DISTRICT (Index Code: 855500)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	361,141	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	10,018	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 371,159	
Unsecured	0110	6,890	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	3,476	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 381,525	
Property Tax Administrative Cost	0100	(9,057)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>372,468</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(47,780)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		48,887	
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(8)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 23, 2016
TO: **GEORGETOWN FIRE PROTECTION DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

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Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For GEORGETOWN FIRE PROTECTION DISTRICT (Index Code: 855700)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	425,123	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	9,042	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	434,165	
Unsecured	0110	8,111	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	4,091	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		446,367	
Property Tax Administrative Cost	0100	(10,579)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>435,788</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(68,919)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		77,389	
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(9)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



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 23, 2016
TO: LAKE VALLEY FIRE PROTECTION DISTRICT
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2016 for the January 1, 2016 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For LAKE VALLEY FIRE PROTECTION DISTRICT (Index Code: 855800)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	4,003,229	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	57,193	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	4,060,422	
Unsecured	0110	76,381	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	38,527	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		4,175,330	
Property Tax Administrative Cost	0100	(99,136)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>4,076,194</u>	From current year lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:
FYI: local agency’s ERAF II amount for the FY is: (201,050)
FYI: local agency’s “rejection of odd cent” (R&T2152.5) (86)
FYI: Unreimbursed Schools’ Property Tax Administrative Cost

{ Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = 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 Administrative Cost, 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 23, 2016
TO: **MEEKS BAY FIRE PROTECTION DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2016 for the January 1, 2016 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For MEEKS BAY FIRE PROTECTION DISTRICT (Index Code: 855100)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	749,530	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	6,185	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 755,715	
Unsecured	0110	14,301	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	7,213	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 777,229	
Property Tax Administrative Cost	0100	(18,518)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>758,711</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(85,967)	{ Negatives amounts = reductions to local agency’s revenues, while { Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		12,515	
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(16)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 23, 2016
TO: **MOSQUITO FIRE PROTECTION DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2016 for the January 1, 2016 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For MOSQUITO FIRE PROTECTION DISTRICT (Index Code: 855400)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	129,347	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	1,806	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 131,153	
Unsecured	0110	2,468	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	1,245	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 134,866	
Property Tax Administrative Cost	0100	(3,265)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>131,601</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(14,641)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		(5,489)	
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(3)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 23, 2016
TO: **PIONEER FIRE PROTECTION DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2016 for the January 1, 2016 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For PIONEER FIRE PROTECTION DISTRICT (Index Code: 855000)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	601,642	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	11,983	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	613,625	
Unsecured	0110	11,479	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	5,790	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		630,894	
Property Tax Administrative Cost	0100	(15,068)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>615,826</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(60,519)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(13)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 23, 2016
TO: **RESCUE FIRE PROTECTION DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2016 for the January 1, 2016 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For RESCUE FIRE PROTECTION DISTRICT (Index Code: 856000)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	918,350	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	10,901	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	929,251	
Unsecured	0110	17,522	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	8,838	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		955,611	
Property Tax Administrative Cost	0100	(22,483)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>933,128</u>	From current year lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:	(43,825)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:	(14,968)	
FYI: local agency’s “rejection of odd cent” (R&T2152.5)	(20)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 23, 2016
TO: **CSA #2**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2016 for the January 1, 2016 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For CSA #2 (Index Code: 308310)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	23,153	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	312	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 23,465	
Unsecured	0110	442	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	223	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 24,130	
Property Tax Administrative Cost	0100	(580)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>23,550</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(21,974)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(1)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 23, 2016
TO: **CSA #3 - MOSQUITO ABATEMENT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2016 for the January 1, 2016 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For CSA #3 - MOSQUITO ABATEMENT (Index Code: 423100)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	406,381	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	5,228	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100	(25,752)	On Teeter Plan, see above.
Total Estimate for Subobject	0100	385,857	
Unsecured	0110	7,754	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	3,911	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		397,522	
Property Tax Administrative Cost	0100	(9,422)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>388,100</u>	From current year lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is: (80,995) FYI: local agency’s ERAF II amount for the FY is: (15,131) FYI: local agency’s “rejection of odd cent” (R&T2152.5) (9) FYI: Unreimbursed Schools’ Property Tax Administrative Cost	}	Negatives amounts = reductions to local agency’s revenues, while Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.
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County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 23, 2016
TO: **CSA #5**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2016 for the January 1, 2016 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For CSA #5 (Index Code: 308510)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	47,662	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	410	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	48,072	
Unsecured	0110	909	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	459	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		49,440	
Property Tax Administrative Cost	0100	(1,181)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>48,259</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(12,481)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(1)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 23, 2016
TO: **CSA #7**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2016 for the January 1, 2016 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For CSA #7 (Index Code: 408210)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	2,945,641	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	51,333	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 2,996,974	
Unsecured	0110	56,203	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	28,348	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 3,081,525	
Property Tax Administrative Cost	0100	(72,804)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>3,008,721</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(1,002,053)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		(64,010)	
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(63)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 23, 2016
TO: **CSA#9 - DIAMOND SPRINGS LIGHTING ZONE**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

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The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For CSA#9 - DIAMOND SPRINGS LIGHTING ZONE (Index Code: 308903)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	36,359	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	274	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	36,633	
Unsecured	0110	694	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	350	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		37,677	
Property Tax Administrative Cost	0100	(888)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>36,789</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(5,223)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		(14,781)	
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(1)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 23, 2016
TO: **CSA#9 - SHADOW LANE ROAD ZONE**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2016 for the January 1, 2016 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For CSA#9 - SHADOW LANE ROAD ZONE (Index Code: 308630)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,528	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	18	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 1,546	
Unsecured	0110	29	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	15	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 1,590	
Property Tax Administrative Cost	0100	(40)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>1,550</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(374)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 23, 2016
TO: **BLACK OAK MINE UNIFIED SCHOOL (K-12)**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2016 for the January 1, 2016 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For BLACK OAK MINE UNIFIED SCHOOL (K-12) (Index Code: 909001)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	5,681,634	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	90,123	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	5,771,757	
Unsecured	0110	108,404	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	54,679	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		5,934,840	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>5,934,840</u>	From current year lien date tax 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 “rejection of odd cent” (R&T2152.5) (123)
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 140,023

{ Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.



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 23, 2016
TO: **BUCKEYE UNION ELEMENTARY SCHOOL**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2016 for the January 1, 2016 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For BUCKEYE UNION ELEMENTARY SCHOOL (Index Code: 901001)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	10,425,915	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	94,659	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	10,520,574	
Unsecured	0110	198,924	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	100,338	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		10,819,836	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>10,819,836</u>	From current year lien date tax 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 “rejection of odd cent” (R&T2152.5) (225)
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 253,834

{ Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = 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 Administrative Cost, 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 23, 2016
TO: **CAMINO UNION ELEMENTARY SCHOOL**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For CAMINO UNION ELEMENTARY SCHOOL (Index Code: 902001)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,152,335	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	25,059	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 1,177,394	
Unsecured	0110	21,986	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	11,090	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 1,210,470	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>1,210,470</u>	From current year lien date tax 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 “rejection of odd cent” (R&T2152.5) (25)
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 29,078

{ Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = 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 Administrative Cost, 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 23, 2016
TO: **EL DORADO UNION HIGH SCHOOL DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For EL DORADO UNION HIGH SCHOOL DISTRICT (Index Code: 918001)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	26,871,223	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	372,395	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 27,243,618	
Unsecured	0110	512,696	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	258,605	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 28,014,919	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>28,014,919</u>	From current year lien date tax 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 “rejection of odd cent” (R&T2152.5) (579)
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 662,031

{ Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = 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 Administrative Cost, 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 23, 2016
TO: **GOLD OAK UNION SCHOOL**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2016 for the January 1, 2016 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For GOLD OAK UNION SCHOOL (Index Code: 904001)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,418,469	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	19,409	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 1,437,878	
Unsecured	0110	27,064	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	13,651	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 1,478,593	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>1,478,593</u>	From current year lien date tax 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 “rejection of odd cent” (R&T2152.5) (31)
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 35,540

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Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.



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 23, 2016
TO: **GOLD TRAIL UNION SCHOOL**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

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The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, please review R&T§5451-5456 for allocation rules.
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- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For GOLD TRAIL UNION SCHOOL (Index Code: 905001)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,478,933	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	30,599	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 1,509,532	
Unsecured	0110	28,217	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	14,233 -----	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,551,982	
Property Tax Administrative Cost	0100	- -----	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>1,551,982</u>	From current year lien date tax 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 “rejection of odd cent” (R&T2152.5) (32)
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 36,632

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Positive amounts = 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 Administrative Cost, 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 23, 2016
TO: **INDIAN DIGGINGS SCHOOL**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

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- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

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Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For INDIAN DIGGINGS SCHOOL (Index Code: 906001)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	63,204	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	930	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 64,134	
Unsecured	0110	1,206	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	608	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 65,948	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>65,948</u>	From current year lien date tax 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 “rejection of odd cent” (R&T2152.5) (1)
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 1,601

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Positive amounts = additions to local agency’s revenues.
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 23, 2016
TO: **LAKE TAHOE UNIFIED SCHOOL (K-12)**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For LAKE TAHOE UNIFIED SCHOOL (K-12) (Index Code: 907001)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	17,023,450	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	230,254	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100	(999,291)	On Teeter Plan, see above.
Total Estimate for Subobject	0100	16,254,413	
Unsecured	0110	324,803	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	163,832	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		16,743,048	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>16,743,048</u>	From current year lien date tax 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 “rejection of odd cent” (R&T2152.5) (367)
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 398,209

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Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.



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 23, 2016
TO: **LATROBE ELEMENTARY SCHOOL**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For LATROBE ELEMENTARY SCHOOL (Index Code: 908001)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,476,079	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	12,781	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 1,488,860	
Unsecured	0110	28,163	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	14,206	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 1,531,229	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>1,531,229</u>	From current year lien date tax 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 “rejection of odd cent” (R&T2152.5) (32)
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 34,564

{ Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = 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 Administrative Cost, 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 23, 2016
TO: **MOTHER LODE UNION ELEMENTARY SCHOOL**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2016 for the January 1, 2016 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

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- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For MOTHER LODE UNION ELEMENTARY SCHOOL (Index Code: 910001)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	3,295,913	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	50,448	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	3,346,361	
Unsecured	0110	62,886	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	31,719	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		3,440,966	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>3,440,966</u>	From current year lien date tax 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 “rejection of odd cent” (R&T2152.5) (70)
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 81,453

{ Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = 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 Administrative Cost, 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 23, 2016
TO: **PIONEER UNION ELEMENTARY SCHOOL**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2016 for the January 1, 2016 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For PIONEER UNION ELEMENTARY SCHOOL (Index Code: 912001)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,596,632	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	31,392	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 1,628,024	
Unsecured	0110	30,463	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	15,366	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 1,673,853	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>1,673,853</u>	From current year lien date tax 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 “rejection of odd cent” (R&T2152.5) (35)
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 39,942

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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 23, 2016
TO: **PLACERVILLE UNION ELEMENTARY SCHOOL**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

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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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

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Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For PLACERVILLE UNION ELEMENTARY SCHOOL (Index Code: 913001)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	2,904,294	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	76,411	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	2,980,705	
Unsecured	0110	55,413	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	27,951	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		3,064,069	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>3,064,069</u>	From current year lien date tax 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 “rejection of odd cent” (R&T2152.5) (64)
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 73,651

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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 23, 2016
TO: **POLLOCK PINES ELEMENTARY SCHOOL**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

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- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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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The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For POLLOCK PINES ELEMENTARY SCHOOL (Index Code: 914001)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,713,668	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	59,025	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 1,772,693	
Unsecured	0110	32,696	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	16,492	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 1,821,881	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>1,821,881</u>	From current year lien date tax 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 “rejection of odd cent” (R&T2152.5) (37)
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 43,774

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Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.



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 23, 2016
TO: **RESCUE UNION ELEMENTARY SCHOOL**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

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The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For RESCUE UNION ELEMENTARY SCHOOL (Index Code: 915001)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	8,655,360	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	69,816	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 8,725,176	
Unsecured	0110	165,141	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	83,298	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 8,973,615	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>8,973,615</u>	From current year lien date tax 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 “rejection of odd cent” (R&T2152.5) (187)
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 212,789

{ Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = 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 Administrative Cost, 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 23, 2016
TO: **SILVER FORK ELEMENTARY SCHOOL**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

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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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

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FY16/17 Current Year Property Tax Roll – Revenue Estimates
For SILVER FORK ELEMENTARY SCHOOL (Index Code: 916001)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	206,103	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	16,889	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 222,992	
Unsecured	0110	3,932	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	1,984	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 228,908	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>228,908</u>	From current year lien date tax 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 “rejection of odd cent” (R&T2152.5) (4)
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 5,426

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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 Administrative Cost, but is prohibited from reimbursement.



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 23, 2016
TO: **TAHOE TRUCKEE UNIFIED SCHOOL (K-12)**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 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 for your agency, please review R&T§5451-5456 for allocation rules.
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Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For TAHOE TRUCKEE UNIFIED SCHOOL (K-12) (Index Code: 977081)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	2,460,603	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	18,547	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 2,479,150	
Unsecured	0110	46,947	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	23,681	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 2,549,778	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>2,549,778</u>	From current year lien date tax 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 “rejection of odd cent” (R&T2152.5) (53)
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 60,518

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 23, 2016
TO: **OFFICE OF EDUCATION**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

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Enclosure

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FY16/17 Current Year Property Tax Roll – Revenue Estimates
For OFFICE OF EDUCATION (Index Code: 919001)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	5,950,449	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	91,167	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100	(105,026)	On Teeter Plan, see above.
Total Estimate for Subobject	0100	5,936,590	
Unsecured	0110	113,533	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	57,266	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		6,107,389	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>6,107,389</u>	From current year lien date tax 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 “rejection of odd cent” (R&T2152.5) (129)
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 144,936

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 23, 2016
TO: LAKE TAHOE COMMUNITY COLLEGE
Via: Posting to Auditor's Website; Emailing to known Email Addresses
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Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For LAKE TAHOE COMMUNITY COLLEGE (Index Code: 924011)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	4,097,803	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	55,424	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100	(240,565)	On Teeter Plan, see above.
Total Estimate for Subobject	0100	3,912,662	
Unsecured	0110	78,185	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	39,437	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		4,030,284	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>4,030,284</u>	From current year lien date tax 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 “rejection of odd cent” (R&T2152.5) (88)
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 95,856

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Positive amounts = 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 Administrative Cost, 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 23, 2016
TO: **LOS RIOS COMMUNITY COLLEGE**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2016 for the January 1, 2016 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For LOS RIOS COMMUNITY COLLEGE (Index Code: 975081)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	10,525,276	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	144,219	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 10,669,495	
Unsecured	0110	200,820	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	101,294 -----	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		10,971,609	
Property Tax Administrative Cost	0100	- -----	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>10,971,609</u>	From current year lien date tax 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 “rejection of odd cent” (R&T2152.5) (227)
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 259,373

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 23, 2016
TO: **SIERRA COMMUNITY COLLEGE**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

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The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For SIERRA COMMUNITY COLLEGE (Index Code: 974081)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	539,130	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	6,952	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	546,082	
Unsecured	0110	10,286	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	5,189	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		561,557	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>561,557</u>	From current year lien date tax 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 “rejection of odd cent” (R&T2152.5) (12)
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 13,172

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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 23, 2016
TO: **SOUTH TAHOE RDA SUCCESSOR AGENCY**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

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The Assessor will begin processing certain changes to current year and prior year assessed values in August 2016 and continue through June 2017. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, 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 for your agency, 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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2016/17 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For SOUTH TAHOE RDA SUCCESSOR AGENCY (Index Code: 8803459)

<u>Current Year Tax 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 “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	31,272	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100	3,848,237	On Teeter Plan, see above.
Total Estimate for Subobject	0100	3,879,509	
Unsecured	0110	0	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	0	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		3,879,509	
Property Tax Administrative Cost	0100	(96,513)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>3,782,996</u>	From current year lien date tax 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 “rejection of odd cent” (R&T2152.5) 0
FYI: Unreimbursed Schools’ Property Tax Administrative Cost

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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 23, 2016
TO: **EDUCATIONAL REVENUE AUGMENTATION FUND (ERAF)**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2016/17 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

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- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, please review R&T§5451-5456 for allocation rules.
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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.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2016.

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Enclosure

Revenue Estimate Letters.doc

FY16/17 Current Year Property Tax Roll – Revenue Estimates
For EDUCATIONAL REVENUE AUGMENTATION FUND (ERAF) (Index Code: 991000)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	32,498,851	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 32,498,851	
Unsecured	0110	620,070	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	312,765	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 33,431,686	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>33,431,686</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		11,156,378	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		22,275,308	
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(697)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		793,940	



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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 23, 2016
TO: **Grand Totals**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY16/17 Lien Date Tax Rolls

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- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 for your agency, please review R&T§5451-5456 for allocation rules.
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FY16/17 Current Year Property Tax Roll – Revenue Estimates
For Grand Totals (Index Code: N/A)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	288,336,090	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	3,783,038	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100	0	On Teeter Plan, see above.
Total Estimate for Subobject	0100	292,119,128	
Unsecured	0110	5,501,376	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	2,774,911	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		300,395,415	
Property Tax Administrative Cost	0100	(7,116,867)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>293,278,548</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(11,156,378)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = 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 Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		(22,275,308)	
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(6,222)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		(3,416,342)	