



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: September 30, 2020
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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/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 in July for the January 1, 2020 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/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates
For: COUNTY GENERAL FUND. Tax Code: 11101. G/L Organization Code: 1560600

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	74,804,744	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	1,280,939	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	(1,536,248)	On Teeter Plan, see above.
Total Estimate for Object	0100	74,549,435	
Unsecured	0110	1,365,816	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	593,002	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		76,508,253	
Property Tax Administrative Cost	0100	(1,669,306)	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>74,838,947</u>	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(6,110,160)] Negatives amounts = reductions to local agency’s revenues, while [Positive amounts = additions to local agency’s revenues.
FYI: local agency’s ERAF II amount for the FY is:		(24,323,133)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		3,845,061	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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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 30, 2020
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 FY20/21 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 the district's general ledger fund (G/L) as objects 0100-0120 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 the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates

For: COUNTY ACCUMULATIVE CAPITAL OUTLAY FUND. Tax Code: 11111. G/L Organization Code: 640450

Current Year Tax Roll Type	G/L Object	Estimated Revenue	Special Notes
Secured – Local	0100	1,640,839	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	25,866	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	(31,862)	On Teeter Plan, see above.
Total Estimate for Object	0100	1,634,843	
Unsecured	0110	29,959	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	13,007	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,677,809	
Property Tax Administrative Cost	0100	(36,526)	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>1,641,283</u>	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(574,393)	<div style="display: flex; align-items: center;"> <div style="font-size: 2em; margin-right: 5px;">}</div> <div style="margin-right: 5px;">-</div> <div style="font-size: 2em; margin-right: 5px;">{</div> <div> <p>Negatives amounts = reductions to local agency’s revenues, while</p> <p>Positive amounts = additions to local agency’s revenues.</p> </div> </div>
FYI: local agency’s ERAF II amount for the FY is:		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		-	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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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 30, 2020
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 FY20/21 Lien Date Tax Rolls

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FY20/21 Current Year Property Tax Roll – Revenue Estimates
For: COUNTY ROAD DISTRICT TAX FUND. Tax Code: 11112. G/L Organization Code: 3600020

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	7,204,702	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	95,522	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 Object	0100	7,300,224	
Unsecured	0110	131,546	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	57,114	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		7,488,884	
Property Tax Administrative Cost	0100	(162,224)	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>7,326,660</u>	From current year January 1 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:		(578,793) 0	} Negatives amounts = reductions to local agency’s revenues, while } Positive amounts = additions to local agency’s revenues.
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		-	



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Assistant Auditor-Controller

DATE: September 30, 2020
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Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
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FY20/21 Current Year Property Tax Roll – Revenue Estimates
For: CITY OF PLACERVILLE. Tax Code: 12101. G/L Organization Code: 8700000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	289,826	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	4,015	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 Object	0100	----- 293,841	
Unsecured	0110	5,292	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	2,298	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 301,431	
Property Tax Administrative Cost	0100	(6,458)	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>294,973</u>	From current year January 1 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:

0	} [Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.
(45,869)		

FYI: Unreimbursed Schools’ Property Tax Administrative Cost

-

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Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 30, 2020
TO: **CITY OF PLACERVILLE PARKING 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 FY20/21 Lien Date Tax Rolls

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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 current secured tax revenue (G/L object 0100) in December 2020.

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FY20/21 Current Year Property Tax Roll – Revenue Estimates
For: CITY OF PLACERVILLE PARKING DISTRICT. Tax Code: 12102. G/L Organization Code: 8700000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	21,450	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	1,101	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 Object	0100	----- 22,551	
Unsecured	0110	392	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	170	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 23,113	
Property Tax Administrative Cost	0100	(527)	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>22,586</u>	From current year January 1 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:

0 }
(1,752) } [Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = additions to local agency’s revenues.

FYI: Unreimbursed Schools’ Property Tax Administrative Cost - 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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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 30, 2020
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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/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 in July for the January 1, 2020 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/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates
For: CITY OF SOUTH LAKE TAHOE. Tax Code: 12201. G/L Organization Code: 8701000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	9,687,893	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	132,979	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	(1,145,635)	On Teeter Plan, see above.
Total Estimate for Object	0100	8,675,237	
Unsecured	0110	176,885	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	76,799	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		8,928,921	
Property Tax Administrative Cost	0100	(193,496)	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>8,735,425</u>	From current year January 1 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:

(923,633) }
(1,130,942) } [Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = additions to local agency’s revenues.

FYI: Unreimbursed Schools’ Property Tax Administrative Cost

- 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: September 30, 2020
TO: **COUNTY SERVICE AREA #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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/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 in July for the January 1, 2020 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/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates
For: COUNTY SERVICE AREA #2. Tax Code: 13101. G/L Organization Code: 3582801

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	27,418	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	364	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 Object	0100	----- 27,782	
Unsecured	0110	501	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	217	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 28,500	
Property Tax Administrative Cost	0100	(628)	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>27,872</u>	From current year January 1 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:		(25,952) 0	} [Negatives amounts = reductions to local agency’s revenues, while } [Positive amounts = additions to local agency’s revenues.
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: September 30, 2020
TO: **COUNTY SERVICE AREA #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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/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 in July for the January 1, 2020 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/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates

For: COUNTY SERVICE AREA #3 - MOSQUITO ABATEMENT. Tax Code: 13102. G/L Organization Code: 3830300

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	509,211	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	6,099	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	(35,249)	On Teeter Plan, see above.
Total Estimate for Object	0100	480,061	
Unsecured	0110	9,297	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	4,037	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		493,395	
Property Tax Administrative Cost	0100	(10,666)	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>482,729</u>	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(102,292)	<div style="display: flex; align-items: center;"> <div style="font-size: 2em; margin-right: 5px;">}</div> <div style="margin-right: 5px;">-</div> <div> <p>Negatives amounts = reductions to local agency’s revenues, while</p> <p>Positive amounts = additions to local agency’s revenues.</p> </div> </div>
FYI: local agency’s ERAF II amount for the FY is:		(19,109)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		-	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: September 30, 2020
TO: **COUNTY SERVICE AREA #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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/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 in July for the January 1, 2020 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/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates
For: COUNTY SERVICE AREA #5. Tax Code: 13103. G/L Organization Code: 3585815

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	59,111	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	515	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 Object	0100	----- 59,626	
Unsecured	0110	1,079	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	469	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 61,174	
Property Tax Administrative Cost	0100	(1,298)	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>59,876</u>	From current year January 1 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:		(15,443) 0	} [Negatives amounts = reductions to local agency’s revenues, while } [Positive amounts = additions to local agency’s revenues.
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		-	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: September 30, 2020
TO: **COUNTY SERVICE AREA #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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/distribution_of_proposition_13_s_1_general_property_tax.aspx

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

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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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates
For: COUNTY SERVICE AREA #7. Tax Code: 13104. G/L Organization Code: 1210120

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	3,627,365	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	58,132	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 Object	0100	----- 3,685,497	
Unsecured	0110	66,230	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	28,755	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 3,780,482	
Property Tax Administrative Cost	0100	(82,273)	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>3,698,209</u>	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(1,230,941)	} Negatives amounts = reductions to local agency’s revenues, while } Positive amounts = additions to local agency’s revenues.
FYI: local agency’s ERAF II amount for the FY is:		(78,631)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		-	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: September 30, 2020
TO: **COUNTY SERVICE AREA #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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/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 in July for the January 1, 2020 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/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates

For: COUNTY SERVICE AREA #9 - DIAMOND SPRINGS LIGHTING ZONE. Tax Code: 13105. G/L Organization Code: 3594967

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	45,145	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	356	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 Object	0100	----- 45,501	
Unsecured	0110	824	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	358	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 46,683	
Property Tax Administrative Cost	0100	(1,025)	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>45,658</u>	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(6,470)	} [Negatives amounts = reductions to local agency’s revenues, while } [Positive amounts = additions to local agency’s revenues.
FYI: local agency’s ERAF II amount for the FY is:		(18,308)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		-	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: September 30, 2020
TO: **COUNTY SERVICE AREA #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 FY20/21 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 2020/21 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates

For: COUNTY SERVICE AREA #9 - SHADOW LANE ROAD ZONE, Tax Code: 13106, G/L Organization Code: 3591859

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,724	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	21	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 Object	0100	----- 1,745	
Unsecured	0110	31	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	14	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 1,790	
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>1,750</u>	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(418)	} Negatives amounts = reductions to local agency’s revenues, while } Positive amounts = additions to local agency’s revenues.
FYI: local agency’s ERAF II amount for the FY is:		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		-	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: September 30, 2020
TO: **CAMERON PARK AIRPORT 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 FY20/21 Lien Date Tax Rolls

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- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

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FY20/21 Current Year Property Tax Roll – Revenue Estimates
For: CAMERON PARK AIRPORT DISTRICT, Tax Code: 14101, G/L Organization Code: 8022000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	13,767	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	150	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 Object	0100	----- 13,917	
Unsecured	0110	251	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	109	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 14,277	
Property Tax Administrative Cost	0100	(320)	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>13,957</u>	From current year January 1 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:		(11,546) 0	} [Negatives amounts = reductions to local agency’s revenues, while } [Positive amounts = additions to local agency’s revenues.
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: September 30, 2020
TO: **HAPPY HOMESTEAD CEMETERY 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 FY20/21 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates
For: HAPPY HOMESTEAD CEMETERY DISTRICT. Tax Code: 14201. G/L Organization Code: 8300000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	326,466	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	4,089	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	(26,969)	On Teeter Plan, see above.
Total Estimate for Object	0100	303,586	
Unsecured	0110	5,961	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	2,588	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		312,135	
Property Tax Administrative Cost	0100	(6,738)	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>305,397</u>	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(73,538)	<div style="display: flex; align-items: center;"> <div style="font-size: 2em; margin-right: 5px;">}</div> <div style="margin-right: 5px;">-</div> <div style="font-size: 2em; margin-right: 5px;">{</div> <div> <p>Negatives amounts = reductions to local agency’s revenues, while</p> <p>Positive amounts = additions to local agency’s revenues.</p> </div> </div>
FYI: local agency’s ERAF II amount for the FY is:		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		-	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: September 30, 2020
TO: **KELSEY CEMETERY 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 FY20/21 Lien Date Tax Rolls

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- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
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FY20/21 Current Year Property Tax Roll – Revenue Estimates
For: KELSEY CEMETERY DISTRICT. Tax Code: 14202. G/L Organization Code: 8330300

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,863	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). 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	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 Object	0100	----- 1,953	
Unsecured	0110	34	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	15	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 2,002	
Property Tax Administrative Cost	0100	(44)	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>1,958</u>	From current year January 1 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:		(370) 0	} [Negatives amounts = reductions to local agency’s revenues, while } [Positive amounts = additions to local agency’s revenues.
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: September 30, 2020
TO: **ARROYO VISTA COMMUNITY SERVICE 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 FY20/21 Lien Date Tax Rolls

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These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2020 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/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates
For: ARROYO VISTA COMMUNITY SERVICE DISTRICT, Tax Code: 14301, G/L Organization Code: 8002000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	13,714	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). 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	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 Object	0100	----- 13,894	
Unsecured	0110	250	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	109	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 14,253	
Property Tax Administrative Cost	0100	(314)	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>13,939</u>	From current year January 1 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:

(6,046) }
0 } [Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = additions to local agency’s revenues.

FYI: Unreimbursed Schools’ Property Tax Administrative Cost

- 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: September 30, 2020
TO: **AUDUBON HILLS COMMUNITY SERVICE 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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates

For: AUDUBON HILLS COMMUNITY SERVICE DISTRICT, Tax Code: 14302, G/L Organization Code: 8026000

Current Year Tax Roll Type	G/L Object	Estimated Revenue	Special Notes
Secured – Local	0100	35,536	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	423	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 Object	0100	----- 35,959	
Unsecured	0110	649	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	282	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 36,890	
Property Tax Administrative Cost	0100	(808)	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>36,082</u>	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(5,931)	} [Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.
FYI: local agency’s ERAF II amount for the FY is:		(1,299)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		-	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: September 30, 2020
TO: **CAMERON ESTATES COMMUNITY SERVICE 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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates

For: CAMERON ESTATES COMMUNITY SERVICE DISTRICT, Tax Code: 14303, G/L Organization Code: 8024000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	107,290	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	1,427	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 Object	0100	----- 108,717	
Unsecured	0110	1,959	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	851	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 111,527	
Property Tax Administrative Cost	0100	(2,433)	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>109,094</u>	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(42,297)	} [Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.
FYI: local agency’s ERAF II amount for the FY is:		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		-	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: September 30, 2020
TO: **CAMERON PARK COMMUNITY SERVICE 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 FY20/21 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 2020/21 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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- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates

For: CAMERON PARK COMMUNITY SERVICE DISTRICT. Tax Code: 14304. G/L Organization Code: 8001001

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	4,232,455	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	45,737	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 Object	0100	----- 4,278,192	
Unsecured	0110	77,278	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	33,552	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 4,389,022	
Property Tax Administrative Cost	0100	(96,368)	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>4,292,654</u>	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(489,796)	} [Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.
FYI: local agency’s ERAF II amount for the FY is:		(56,097)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		-	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: September 30, 2020
TO: **CONNIE LANE COMMUNITY SERVICE 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 FY20/21 Lien Date Tax Rolls

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- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates

For: CONNIE LANE COMMUNITY SERVICE DISTRICT. Tax Code: 14305. G/L Organization Code: 8018000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	9,541	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	140	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 Object	0100	----- 9,681	
Unsecured	0110	174	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	76	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 9,931	
Property Tax Administrative Cost	0100	(220)	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>9,711</u>	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(1,805)	} [Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.
FYI: local agency’s ERAF II amount for the FY is:		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		-	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: September 30, 2020
TO: **COSUMNES RIVER COMMUNITY SERVICE 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 FY20/21 Lien Date Tax Rolls

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll - Revenue Estimates

For: COSUMNES RIVER COMMUNITY SERVICE DISTRICT. Tax Code: 14306. G/L Organization Code: 8010000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	11,209	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	326	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 Object	0100	----- 11,535	
Unsecured	0110	205	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	89	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 11,829	
Property Tax Administrative Cost	0100	(262)	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>11,567</u>	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(9,167)	} [Negatives amounts = reductions to local agency’s revenues, while } [Positive amounts = additions to local agency’s revenues.
FYI: local agency’s ERAF II amount for the FY is:		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		-	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: September 30, 2020
TO: **EAST CHINA HILL COMMUNITY SERVICE 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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/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 in July for the January 1, 2020 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 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates
For: EAST CHINA HILL COMMUNITY SERVICE DISTRICT, Tax Code: 14307, G/L Organization Code: 8019000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>				
Secured – Local	0100	10,436	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.				
Secured - Unitary/SBE (State Assessed Property)	0100	146	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 Object	0100	----- 10,582					
Unsecured	0110	191	Net of ERAF I and ERAF II.				
Homeowner’s Exemption	0820	83	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.				
Total Estimated Property Tax Revenue		----- 10,856					
Property Tax Administrative Cost	0100	(242)	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>10,614</u>	From current year January 1 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:		(3,458) 0	<table border="0" style="margin-left: 20px;"> <tr> <td style="font-size: 2em; vertical-align: middle;">}</td> <td style="vertical-align: middle;">Negatives amounts = reductions to local agency’s revenues, while</td> </tr> <tr> <td style="font-size: 2em; vertical-align: middle;">}</td> <td style="vertical-align: middle;">Positive amounts = additions to local agency’s revenues.</td> </tr> </table>	}	Negatives amounts = reductions to local agency’s revenues, while	}	Positive amounts = additions to local agency’s revenues.
}	Negatives amounts = reductions to local agency’s revenues, while						
}	Positive amounts = additions to local agency’s revenues.						
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		-	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: September 30, 2020
TO: **EL DORADO HILLS COMMUNITY SERVICE 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 FY20/21 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 2020/21 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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These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2020 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates

For: EL DORADO HILLS COMMUNITY SERVICE DISTRICT. Tax Code: 14308. G/L Organization Code: 8031300

Current Year Tax Roll Type	G/L Object	Estimated Revenue	Special Notes
Secured – Local	0100	7,788,495	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	57,326	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 Object	0100	----- 7,845,821	
Unsecured	0110	142,205	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	61,742	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 8,049,768	
Property Tax Administrative Cost	0100	(173,176)	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>7,876,592</u>	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(893,927)	} [Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.
FYI: local agency’s ERAF II amount for the FY is:		(1,388,292)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		-	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: September 30, 2020
TO: **FALLEN LEAF LAKE COMMUNITY SERVICE 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 FY20/21 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 2020/21 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 values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates

For: FALLEN LEAF LAKE COMMUNITY SERVICE DISTRICT, Tax Code: 14309, G/L Organization Code: 8006000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	42,172	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	479	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 Object	0100	----- 42,651	
Unsecured	0110	770	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	334	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 43,755	
Property Tax Administrative Cost	0100	(865)	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>42,890</u>	From current year January 1 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:		(29,776) 0	} [
			Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		-	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: September 30, 2020
TO: **GARDEN VALLEY RANCH ESTATES COMMUNITY SERVICE 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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/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 values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates

For: GARDEN VALLEY RANCH ESTATES COMMUNITY SERVICE DISTRICT. Tax Code: 14310. G/L Organization Code: 8016000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	19,303	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	316	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 Object	0100	----- 19,619	
Unsecured	0110	352	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	153	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 20,124	
Property Tax Administrative Cost	0100	(442)	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>19,682</u>	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(8,078)	} [Negatives amounts = reductions to local agency’s revenues, while } [Positive amounts = additions to local agency’s revenues.
FYI: local agency’s ERAF II amount for the FY is:		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		-	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: September 30, 2020
TO: **GOLDEN WEST COMMUNITY SERVICE 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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/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 in July for the January 1, 2020 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/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates
For: GOLDEN WEST COMMUNITY SERVICE DISTRICT. Tax Code: 14311. G/L Organization Code: 8011000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	85,312	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	1,077	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 Object	0100	----- 86,389	
Unsecured	0110	1,558	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	676	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 88,623	
Property Tax Administrative Cost	0100	(1,924)	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>86,699</u>	From current year January 1 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:		(40,308) 0	} Negatives amounts = reductions to local agency’s revenues, while } Positive amounts = additions to local agency’s revenues.
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: September 30, 2020
TO: **GREENSTONE COUNTRY COMMUNITY SERVICE 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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/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 in July for the January 1, 2020 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/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates

For: GREENSTONE COUNTRY COMMUNITY SERVICE DISTRICT, Tax Code: 14312, G/L Organization Code: 8015000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	198,830	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	1,637	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 Object	0100	----- 200,467	
Unsecured	0110	3,630	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	1,576	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 205,673	
Property Tax Administrative Cost	0100	(4,544)	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>201,129</u>	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(24,490)	} [Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.
FYI: local agency’s ERAF II amount for the FY is:		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		-	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: September 30, 2020
TO: **HICKOK ROAD COMMUNITY SERVICE 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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/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 in July for the January 1, 2020 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/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2020 and continue through June 2021. 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.

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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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates
For: HICKOK ROAD COMMUNITY SERVICE DISTRICT, Tax Code: 14313, G/L Organization Code: 8017000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	7,707	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	172	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 Object	0100	----- 7,879	
Unsecured	0110	141	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	61	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 8,081	
Property Tax Administrative Cost	0100	(171)	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>7,910</u>	From current year January 1 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:		(6,394) 0	} [Negatives amounts = reductions to local agency’s revenues, while } [Positive amounts = additions to local agency’s revenues.
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: September 30, 2020
TO: **HILLWOOD COMMUNITY SERVICE 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 FY20/21 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 2020/21 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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http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates
For: HILLWOOD COMMUNITY SERVICE DISTRICT. Tax Code: 14314. G/L Organization Code: 8023230

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	23,082	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	248	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 Object	0100	----- 23,330	
Unsecured	0110	421	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	183	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 23,934	
Property Tax Administrative Cost	0100	(531)	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>23,403</u>	From current year January 1 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:		(5,416) (3,223)] Negatives amounts = reductions to local agency’s revenues, while [Positive amounts = additions to local agency’s revenues.
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		-	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: September 30, 2020
TO: **HOLIDAY LAKES COMMUNITY SERVICE 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 FY20/21 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 2020/21 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates
For: HOLIDAY LAKES COMMUNITY SERVICE DISTRICT. Tax Code: 14315. G/L Organization Code: 8025000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	5,337	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	74	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 5,411	
Unsecured	0110	97	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	42	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 5,550	
Property Tax Administrative Cost	0100	(124)	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>5,426</u>	From current year January 1 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:		(2,645) 0	} [Negatives amounts = reductions to local agency’s revenues, while } [Positive amounts = additions to local agency’s revenues.
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: September 30, 2020
TO: **KNOLLS PROPERTY OWNERS COMMUNITY SERVICE 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 FY20/21 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 2020/21 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 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates

For: KNOLLS PROPERTY OWNERS COMMUNITY SERVICE DISTRICT. Tax Code: 14316. G/L Organization Code: 8003000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	6,195	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). 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	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 Object	0100	----- 6,271	
Unsecured	0110	113	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	49	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 6,433	
Property Tax Administrative Cost	0100	(144)	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>6,289</u>	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(5,146)	<div style="display: flex; align-items: center;"> <div style="font-size: 2em; margin-right: 5px;">}</div> <div style="margin-right: 5px;">-</div> <div style="font-size: 2em; margin-right: 5px;">{</div> <div> <p>Negatives amounts = reductions to local agency’s revenues, while</p> <p>Positive amounts = additions to local agency’s revenues.</p> </div> </div>
FYI: local agency’s ERAF II amount for the FY is:		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		-	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: September 30, 2020
TO: LAKEVIEW COMMUNITY SERVICE 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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/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 in July for the January 1, 2020 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/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates
For: LAKEVIEW COMMUNITY SERVICE DISTRICT, Tax Code: 14317, G/L Organization Code: 8027000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	12,394	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	171	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 Object	0100	----- 12,565	
Unsecured	0110	226	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	98	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 12,889	
Property Tax Administrative Cost	0100	(276)	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>12,613</u>	From current year January 1 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:		(7,087) 0	} [Negatives amounts = reductions to local agency’s revenues, while } [Positive amounts = additions to local agency’s revenues.
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: September 30, 2020
TO: **MARBLE MOUNTAIN COMMUNITY SERVICE 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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/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 in July for the January 1, 2020 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/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates

For: MARBLE MOUNTAIN COMMUNITY SERVICE DISTRICT. Tax Code: 14318. G/L Organization Code: 8005051

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	22,209	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	286	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 Object	0100	----- 22,495	
Unsecured	0110	405	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	176	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 23,076	
Property Tax Administrative Cost	0100	(504)	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>22,572</u>	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(9,174)	} [Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.
FYI: local agency’s ERAF II amount for the FY is:		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		-	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: September 30, 2020
TO: **MORTARA CIRCLE COMMUNITY SERVICE 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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/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 in July for the January 1, 2020 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/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates
For: MORTARA CIRCLE COMMUNITY SERVICE DISTRICT. Tax Code: 14319. G/L Organization Code: 8013000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	6,004	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	89	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 Object	0100	----- 6,093	
Unsecured	0110	110	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	48	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 6,251	
Property Tax Administrative Cost	0100	(127)	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>6,124</u>	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(4,890)	} [Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.
FYI: local agency’s ERAF II amount for the FY is:		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		-	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: September 30, 2020
TO: **RISING HILL COMMUNITY SERVICE 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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/distribution_of_proposition_13_s_1_general_property_tax.aspx

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates
For: RISING HILL COMMUNITY SERVICE DISTRICT, Tax Code: 14320, G/L Organization Code: 8009000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	13,665	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	194	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 Object	0100	----- 13,859	
Unsecured	0110	249	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	108	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 14,216	
Property Tax Administrative Cost	0100	(306)	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>13,910</u>	From current year January 1 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:		(3,588) 0	} [Negatives amounts = reductions to local agency’s revenues, while } [Positive amounts = additions to local agency’s revenues.
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		-	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: September 30, 2020
TO: **ROLLING HILLS COMMUNITY SERVICE 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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/distribution_of_proposition_13_s_1_general_property_tax.aspx

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates
For: ROLLING HILLS COMMUNITY SERVICE DISTRICT, Tax Code: 14321, G/L Organization Code: 8028280

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	102,035	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	784	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 Object	0100	----- 102,819	
Unsecured	0110	1,863	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	809	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 105,491	
Property Tax Administrative Cost	0100	(2,336)	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>103,155</u>	From current year January 1 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:		(47,205) 0	} [
			Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		-	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: September 30, 2020
TO: **SHOWCASE RANCHES COMMUNITY SERVICE 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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/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 in July for the January 1, 2020 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/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates

For: SHOWCASE RANCHES COMMUNITY SERVICE DISTRICT, Tax Code: 14322, G/L Organization Code: 8012000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	14,158	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	433	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 Object	0100	----- 14,591	
Unsecured	0110	258	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	112	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 14,961	
Property Tax Administrative Cost	0100	(331)	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>14,630</u>	From current year January 1 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:

(7,094) }
0 } [Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = additions to local agency’s revenues.

FYI: Unreimbursed Schools’ Property Tax Administrative Cost

- 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: September 30, 2020
TO: **SIERRA OAKS COMMUNITY SERVICE 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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/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 in July for the January 1, 2020 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/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll - Revenue Estimates

For: SIERRA OAKS COMMUNITY SERVICE DISTRICT. Tax Code: 14323. G/L Organization Code: 8029000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	5,926	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	145	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 Object	0100	----- 6,071	
Unsecured	0110	108	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	47	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 6,226	
Property Tax Administrative Cost	0100	(138)	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>6,088</u>	From current year January 1 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:

(694) } [Negatives amounts = reductions to local agency’s revenues, while
(315) } [Positive amounts = additions to local agency’s revenues.

FYI: Unreimbursed Schools’ Property Tax Administrative Cost

- 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: September 30, 2020
TO: **WEST EL LARGO COMMUNITY SERVICE 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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/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 in July for the January 1, 2020 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/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates
For: WEST EL LARGO COMMUNITY SERVICE DISTRICT. Tax Code: 14324. G/L Organization Code: 8004000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	2,402	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	68	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 Object	0100	----- 2,470	
Unsecured	0110	44	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	19	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 2,533	
Property Tax Administrative Cost	0100	(54)	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>2,479</u>	From current year January 1 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:		(1,198) 0	} Negatives amounts = reductions to local agency’s revenues, while } Positive amounts = additions to local agency’s revenues.
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: September 30, 2020
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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/distribution_of_proposition_13_s_1_general_property_tax.aspx

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates

For: DIAMOND SPRINGS-EL DORADO FIRE DISTRICT. Tax Code: 14401. G/L Organization Code: 8556000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	3,898,445	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	50,786	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 Object	0100	----- 3,949,231	
Unsecured	0110	71,179	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	30,904	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 4,051,314	
Property Tax Administrative Cost	0100	(88,944)	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><u>3,962,370</u></u>	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(431,346)	} [Negatives amounts = reductions to local agency’s revenues, while [Positive amounts = additions to local agency’s revenues.
FYI: local agency’s ERAF II amount for the FY is:		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		-	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: September 30, 2020
TO: **EL DORADO HILLS COUNTY WATER DISTRICT {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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/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 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates

For: EL DORADO HILLS COUNTY WATER DISTRICT {fire}. Tax Code: 14402. G/L Organization Code: 8553000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	19,466,583	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	136,159	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 Object	0100	----- 19,602,742	
Unsecured	0110	355,428	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	154,318	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		20,112,488	
Property Tax Administrative Cost	0100	(433,893)	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>19,678,595</u>	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(17,396)	} [Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.
FYI: local agency’s ERAF II amount for the FY is:		(69,246)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		-	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: September 30, 2020
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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/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 in July for the January 1, 2020 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/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates

For: EL DORADO COUNTY FIRE PROTECTION DISTRICT, Tax Code: 14403, G/L Organization Code: 8561000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	9,664,257	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	199,667	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		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 9,863,924	
Unsecured	0110	176,454	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	76,612	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 10,116,990	
Property Tax Administrative Cost	0100	(222,419)	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>9,894,571</u>	From current year January 1 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:		(1,142,774) 25,100	} [
			Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		-	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: September 30, 2020
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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/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 in July for the January 1, 2020 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/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates

For: GARDEN VALLEY FIRE PROTECTION DISTRICT. Tax Code: 14404. G/L Organization Code: 8555000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	425,074	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	10,865	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 Object	0100	----- 435,939	
Unsecured	0110	7,761	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	3,370	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 447,070	
Property Tax Administrative Cost	0100	(9,826)	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>437,244</u>	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(56,099)	} [Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.
FYI: local agency’s ERAF II amount for the FY is:		57,399	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		-	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: September 30, 2020
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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/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 in July for the January 1, 2020 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/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates
For: GEORGETOWN FIRE PROTECTION DISTRICT. Tax Code: 14405. G/L Organization Code: 8557000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	495,359	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	10,015	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 Object	0100	----- 505,374	
Unsecured	0110	9,044	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	3,927	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 518,345	
Property Tax Administrative Cost	0100	(11,490)	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>506,855</u>	From current year January 1 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:

(80,107)	} [Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.
89,953		

FYI: Unreimbursed Schools’ Property Tax Administrative Cost

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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: September 30, 2020
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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/distribution_of_proposition_13_s_1_general_property_tax.aspx

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates
For: LAKE VALLEY FIRE PROTECTION DISTRICT. Tax Code: 14406. G/L Organization Code: 8558000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	4,937,189	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	66,386	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 Object	0100	----- 5,003,575	
Unsecured	0110	90,145	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	39,139	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 5,132,859	
Property Tax Administrative Cost	0100	(111,634)	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>5,021,225</u>	From current year January 1 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:

0 }
(247,348) }

Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = additions to local agency’s revenues.

FYI: Unreimbursed Schools’ Property Tax Administrative Cost

-

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: September 30, 2020
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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/distribution_of_proposition_13_s_1_general_property_tax.aspx

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates

For: MEEKS BAY FIRE PROTECTION DISTRICT, Tax Code: 14407, G/L Organization Code: 8551000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	906,597	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	7,833	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 Object	0100	----- 914,430	
Unsecured	0110	16,553	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	7,187 -----	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		938,170	
Property Tax Administrative Cost	0100	(20,399) -----	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>917,771</u>	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(103,725)	} [Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.
FYI: local agency’s ERAF II amount for the FY is:		15,100	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		-	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: September 30, 2020
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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/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 in July for the January 1, 2020 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/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates
For: MOSQUITO FIRE PROTECTION DISTRICT, Tax Code: 14408, G/L Organization Code: 8554000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	153,894	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	2,098	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 Object	0100	----- 155,992	
Unsecured	0110	2,810	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	1,220	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 160,022	
Property Tax Administrative Cost	0100	(3,532)	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>156,490</u>	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(17,378)	} Negatives amounts = reductions to local agency’s revenues, while } Positive amounts = additions to local agency’s revenues.
FYI: local agency’s ERAF II amount for the FY is:		(6,516)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		-	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: September 30, 2020
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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/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 in July for the January 1, 2020 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/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates
For: PIONEER FIRE PROTECTION DISTRICT, Tax Code: 14409, G/L Organization Code: 8550000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	718,345	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	13,361	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 Object	0100	----- 731,706	
Unsecured	0110	13,116	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	5,695	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 750,517	
Property Tax Administrative Cost	0100	(16,500)	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>734,017</u>	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(72,082)	} [Negatives amounts = reductions to local agency’s revenues, while } [Positive amounts = additions to local agency’s revenues.
FYI: local agency’s ERAF II amount for the FY is:		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		-	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: September 30, 2020
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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/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 in July for the January 1, 2020 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/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates
For: RESCUE FIRE PROTECTION DISTRICT. Tax Code: 14410. G/L Organization Code: 8560000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,127,923	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	12,966	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 Object	0100	----- 1,140,889	
Unsecured	0110	20,594	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	8,941	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 1,170,424	
Property Tax Administrative Cost	0100	(25,338)	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>1,145,086</u>	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(53,694)	} Negatives amounts = reductions to local agency’s revenues, while } Positive amounts = additions to local agency’s revenues.
FYI: local agency’s ERAF II amount for the FY is:		(18,339)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		-	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: September 30, 2020
TO: **GEORGETOWN DIVIDE RECREATION 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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/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 in July for the January 1, 2020 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/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates

For: GEORGETOWN DIVIDE RECREATION DISTRICT. Tax Code: 14501. G/L Organization Code: 8460600

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	418,587	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	7,033	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 Object	0100	----- 425,620	
Unsecured	0110	7,643	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	3,318	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 436,581	
Property Tax Administrative Cost	0100	(9,550)	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>427,031</u>	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(30,620)	} [Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.
FYI: local agency’s ERAF II amount for the FY is:		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		-	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: September 30, 2020
TO: **TAHOE JOINT RESOURCE CONSERVATION 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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/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 in July for the January 1, 2020 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/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates

For: TAHOE JOINT RESOURCE CONSERVATION DISTRICT. Tax Code: 14601. G/L Organization Code: 8142420

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	91,625	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	1,103	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	(5,020)	On Teeter Plan, see above.
Total Estimate for Object	0100	87,708	
Unsecured	0110	1,673	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	726	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		90,107	
Property Tax Administrative Cost	0100	(1,952)	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>88,155</u>	From current year January 1 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:

0 } [Negatives amounts = reductions to local agency’s revenues, while
0 } [Positive amounts = additions to local agency’s revenues.

FYI: Unreimbursed Schools’ Property Tax Administrative Cost

- 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: September 30, 2020
TO: **TAHOE-TRUCKEE SANITATION 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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/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 in July for the January 1, 2020 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/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates
For: TAHOE-TRUCKEE SANITATION DISTRICT, Tax Code: 14701, G/L Organization Code: 8712000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	208,222	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	1,662	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 Object	0100	----- 209,884	
Unsecured	0110	3,802	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	1,651	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 215,337	
Property Tax Administrative Cost	0100	(4,668)	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>210,669</u>	From current year January 1 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:

0 } [Negatives amounts = reductions to local agency’s revenues, while
0 } [Positive amounts = additions to local agency’s revenues.

FYI: Unreimbursed Schools’ Property Tax Administrative Cost

- 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: September 30, 2020
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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/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 in July for the January 1, 2020 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/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates
For: COUNTY WATER AGENCY, Tax Code: 14801, G/L Organization Code: 7200000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>				
Secured – Local	0100	3,139,997	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.				
Secured - Unitary/SBE (State Assessed Property)	0100	44,120	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	(50,303)	On Teeter Plan, see above.				
Total Estimate for Object	0100	3,133,814					
Unsecured	0110	57,331	Net of ERAF I and ERAF II.				
Homeowner’s Exemption	0820	24,892	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.				
Total Estimated Property Tax Revenue		3,216,037					
Property Tax Administrative Cost	0100	(70,014)	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><u>3,146,023</u></u>	From current year January 1 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:		(347,683) 0	<table border="0"> <tr> <td style="font-size: 2em; vertical-align: middle;">}</td> <td>Negatives amounts = reductions to local agency’s revenues, while</td> </tr> <tr> <td style="font-size: 2em; vertical-align: middle;">}</td> <td>Positive amounts = additions to local agency’s revenues.</td> </tr> </table>	}	Negatives amounts = reductions to local agency’s revenues, while	}	Positive amounts = additions to local agency’s revenues.
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FYI: Unreimbursed Schools’ Property Tax Administrative Cost		-	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: September 30, 2020
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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/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 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates
For: EL DORADO IRRIGATION DISTRICT. Tax Code: 14802. G/L Organization Code: 8713300

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	13,345,433	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	147,025	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 Object	0100	----- 13,492,458	
Unsecured	0110	243,666	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	105,794 -----	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		13,841,918	
Property Tax Administrative Cost	0100	(301,935) -----	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>13,539,983</u>	From current year January 1 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:

0 } [Negatives amounts = reductions to local agency’s revenues, while
0 } [Positive amounts = additions to local agency’s revenues.

FYI: Unreimbursed Schools’ Property Tax Administrative Cost

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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: September 30, 2020
TO: **GEORGETOWN DIVIDE PUBLIC UTILITY 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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/distribution_of_proposition_13_s_1_general_property_tax.aspx

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 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 the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates

For: GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT. Tax Code: 14803. G/L Organization Code: 8716601

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,664,602	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	35,670	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 Object	0100	----- 1,700,272	
Unsecured	0110	30,393	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	13,196	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 1,743,861	
Property Tax Administrative Cost	0100	(38,385)	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>1,705,476</u>	From current year January 1 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:

0 }
(63,220) }

Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = additions to local agency’s revenues.

FYI: Unreimbursed Schools’ Property Tax Administrative Cost

-

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: September 30, 2020
TO: **KIRKWOOD MEADOWS PUBLIC UTILITY 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 FY20/21 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 2020/21 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 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates

For: KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT, Tax Code: 14804, G/L Organization Code: 8714400

Current Year Tax Roll Type	G/L Object	Estimated Revenue	Special Notes
Secured – Local	0100	259	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). 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	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 Object	0100	----- 262	
Unsecured	0110	5	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	2	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 269	
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>263</u>	From current year January 1 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:

0 } [Negatives amounts = reductions to local agency’s revenues, while
0 } [Positive amounts = additions to local agency’s revenues.

FYI: Unreimbursed Schools’ Property Tax Administrative Cost

- 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: September 30, 2020
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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/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 in July for the January 1, 2020 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/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates
For: McKINNEY WATER DISTRICT. Tax Code: 14805. G/L Organization Code: 8706000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	40,256	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	626	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 Object	0100	----- 40,882	
Unsecured	0110	735	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	319	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 41,936	
Property Tax Administrative Cost	0100	(913)	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>41,023</u>	From current year January 1 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:

0 } [Negatives amounts = reductions to local agency’s revenues, while
0 } [Positive amounts = additions to local agency’s revenues.

FYI: Unreimbursed Schools’ Property Tax Administrative Cost

- 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: September 30, 2020
TO: **SOUTH TAHOE PUBLIC UTILITY 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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/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 in July for the January 1, 2020 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/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates
For: SOUTH TAHOE PUBLIC UTILITY DISTRICT. Tax Code: 14806. G/L Organization Code: 8715000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	9,203,811	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	106,522	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	(595,206)	On Teeter Plan, see above.
Total Estimate for Object	0100	8,715,127	
Unsecured	0110	168,047	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	72,962	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		8,956,136	
Property Tax Administrative Cost	0100	(193,995)	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>8,762,141</u>	From current year January 1 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:

0 } [Negatives amounts = reductions to local agency’s revenues, while
0 } [Positive amounts = additions to local agency’s revenues.

FYI: Unreimbursed Schools’ Property Tax Administrative Cost

- 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: September 30, 2020
TO: **TAHOE CITY PUBLIC UTILITY 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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/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 in July for the January 1, 2020 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/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates
For: TAHOE CITY PUBLIC UTILITY DISTRICT. Tax Code: 14807. G/L Organization Code: 8710100

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,654,191	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	13,196	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 Object	0100	----- 1,667,387	
Unsecured	0110	30,203	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	13,113	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 1,710,703	
Property Tax Administrative Cost	0100	(37,063)	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>1,673,640</u>	From current year January 1 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:

0 }
0 } [Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = additions to local agency’s revenues.

FYI: Unreimbursed Schools’ Property Tax Administrative Cost

- 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: September 30, 2020
TO: **BUCKEYE UNION ELEMENTARY 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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/distribution_of_proposition_13_s_1_general_property_tax.aspx

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates

For: BUCKEYE UNION ELEMENTARY SCHOOL DISTRICT. Tax Code: 15101. G/L Organization Code: 901001

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	12,933,399	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	118,185	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 Object	0100	----- 13,051,584	
Unsecured	0110	236,143	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	102,528	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 13,390,255	
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>13,390,255</u>	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		0	} [Negatives amounts = reductions to local agency’s revenues, while } [Positive amounts = additions to local agency’s revenues.
FYI: local agency’s ERAF II amount for the FY is:		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		(292,591)	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: September 30, 2020
TO: **CAMINO UNION ELEMENTARY 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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/distribution_of_proposition_13_s_1_general_property_tax.aspx

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates
For: CAMINO UNION ELEMENTARY SCHOOL DISTRICT, Tax Code: 15102, G/L Organization Code: 902001

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,355,072	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	27,709	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 Object	0100	----- 1,382,781	
Unsecured	0110	24,741	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	10,742	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 1,418,264	
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>1,418,264</u>	From current year January 1 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:		0 } 0 }	Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		(31,269)	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: September 30, 2020
TO: **GOLD OAK UNION 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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/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 in July for the January 1, 2020 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/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates
For: GOLD OAK UNION SCHOOL DISTRICT. Tax Code: 15103. G/L Organization Code: 904001

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,714,108	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	22,619	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 Object	0100	----- 1,736,727	
Unsecured	0110	31,297	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	13,588	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 1,781,612	
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>1,781,612</u>	From current year January 1 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:		0 } 0 }	Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		(38,951)	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: September 30, 2020
TO: **GOLD TRAIL UNION 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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/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 in July for the January 1, 2020 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/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates
For: GOLD TRAIL UNION SCHOOL DISTRICT. Tax Code: 15104. G/L Organization Code: 905001

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,816,690	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	34,034	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 Object	0100	----- 1,850,724	
Unsecured	0110	33,170	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	14,402	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 1,898,296	
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>1,898,296</u>	From current year January 1 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:		0 0	} [Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		(41,167)	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: September 30, 2020
TO: **INDIAN DIGGINGS 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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/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 in July for the January 1, 2020 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/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates
For: INDIAN DIGGINGS SCHOOL DISTRICT. Tax Code: 15105. G/L Organization Code: 906001

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	75,725	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	1,071	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 Object	0100	----- 76,796	
Unsecured	0110	1,383	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	600	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 78,779	
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>78,779</u>	From current year January 1 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:		0 } 0 }	Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		(1,714)	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: September 30, 2020
TO: **LATROBE ELEMENTARY 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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/distribution_of_proposition_13_s_1_general_property_tax.aspx

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates
For: LATROBE ELEMENTARY SCHOOL DISTRICT. Tax Code: 15106. G/L Organization Code: 908001

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	2,159,890	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	16,326	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 Object	0100	----- 2,176,216	
Unsecured	0110	39,436	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	17,122	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 2,232,774	
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>2,232,774</u>	From current year January 1 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:		0 } 0 }	Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		(45,020)	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: September 30, 2020
TO: **MOTHER LODE UNION ELEMENTARY 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 FY20/21 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 2020/21 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 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates

For: MOTHER LODE UNION ELEMENTARY SCHOOL DISTRICT, Tax Code: 15107, G/L Organization Code: 910001

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	3,906,805	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	57,873	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 Object	0100	----- 3,964,678	
Unsecured	0110	71,332	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	30,971	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 4,066,981	
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>4,066,981</u>	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		0	} [Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.
FYI: local agency’s ERAF II amount for the FY is:		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		(89,755)	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: September 30, 2020
TO: **PIONEER UNION ELEMENTARY 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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/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 in July for the January 1, 2020 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/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates

For: PIONEER UNION ELEMENTARY SCHOOL DISTRICT. Tax Code: 15108. G/L Organization Code: 912001

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,902,452	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	35,043	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 Object	0100	----- 1,937,495	
Unsecured	0110	34,736	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	15,081	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 1,987,312	
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>1,987,312</u>	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		0	} [Negatives amounts = reductions to local agency’s revenues, while } [Positive amounts = additions to local agency’s revenues.
FYI: local agency’s ERAF II amount for the FY is:		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		(43,759)	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: September 30, 2020
TO: **PLACERVILLE UNION ELEMENTARY 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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/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 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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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- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates

For: PLACERVILLE UNION ELEMENTARY SCHOOL DISTRICT. Tax Code: 15109. G/L Organization Code: 913001

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	3,554,543	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	83,339	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 Object	0100	----- 3,637,882	
Unsecured	0110	64,900	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	28,178	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 3,730,960	
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>3,730,960</u>	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		0	} [Negatives amounts = reductions to local agency’s revenues, while } [Positive amounts = additions to local agency’s revenues.
FYI: local agency’s ERAF II amount for the FY is:		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		(81,709)	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: September 30, 2020
TO: **POLLOCK PINES ELEMENTARY 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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/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 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates

For: POLLOCK PINES ELEMENTARY SCHOOL DISTRICT. Tax Code: 15110. G/L Organization Code: 914001

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	2,048,944	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	63,179	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 Object	0100	----- 2,112,123	
Unsecured	0110	37,410	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	16,243	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 2,165,776	
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>2,165,776</u>	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		0	} [Negatives amounts = reductions to local agency’s revenues, while } [Positive amounts = additions to local agency’s revenues.
FYI: local agency’s ERAF II amount for the FY is:		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		(47,785)	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: September 30, 2020
TO: **RESCUE UNION ELEMENTARY 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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates
For: RESCUE UNION ELEMENTARY SCHOOL DISTRICT. Tax Code: 15111. G/L Organization Code: 915001

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	10,608,020	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	89,053	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 Object	0100	----- 10,697,073	
Unsecured	0110	193,685	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	84,093	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 10,974,851	
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>10,974,851</u>	From current year January 1 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:		0 } 0 }	Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		(238,520)	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: September 30, 2020
TO: **SILVER FORK ELEMENTARY 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 FY20/21 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 2020/21 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates
For: SILVER FORK ELEMENTARY SCHOOL DISTRICT, Tax Code: 15112, G/L Organization Code: 916001

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	231,463	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	17,444	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 Object	0100	----- 248,907	
Unsecured	0110	4,226	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	1,835	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 254,968	
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>254,968</u>	From current year January 1 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:		0 } 0 }	Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		(5,606)	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: September 30, 2020
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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/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 in July for the January 1, 2020 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/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates
For: EL DORADO UNION HIGH SCHOOL DISTRICT. Tax Code: 15201. G/L Organization Code: 918001

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	33,148,201	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	433,702	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 Object	0100	----- 33,581,903	
Unsecured	0110	605,232	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	262,777 -----	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		34,449,912	
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>34,449,912</u>	From current year January 1 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:		0 } 0 }	Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		(749,484)	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: September 30, 2020
TO: **BLACK OAK MINE UNIFIED SCHOOL DISTRICT (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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/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 in July for the January 1, 2020 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/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates
For: BLACK OAK MINE UNIFIED SCHOOL DISTRICT (K-12), Tax Code: 15301, G/L Organization Code: 909001

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	6,602,383	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	102,757	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 Object	0100	----- 6,705,140	
Unsecured	0110	120,549	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	52,339	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 6,878,028	
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>6,878,028</u>	From current year January 1 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:		0 0	} [Negatives amounts = reductions to local agency’s revenues, while } [Positive amounts = additions to local agency’s revenues.
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		(151,372)	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: September 30, 2020
TO: **LAKE TAHOE UNIFIED SCHOOL DISTRICT (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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/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 in July for the January 1, 2020 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/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates
For: LAKE TAHOE UNIFIED SCHOOL DISTRICT (K-12). Tax Code: 15302. G/L Organization Code: 907001

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	21,284,408	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	267,063	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	(1,367,789)	On Teeter Plan, see above.
Total Estimate for Object	0100	20,183,682	
Unsecured	0110	388,619	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	168,729	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		20,741,030	
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>20,741,030</u>	From current year January 1 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:		0 0	} [Negatives amounts = reductions to local agency’s revenues, while } [Positive amounts = additions to local agency’s revenues.
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		(448,997)	



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 30, 2020
TO: **TAHOE TRUCKEE UNIFIED SCHOOL DISTRICT (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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates
For: TAHOE TRUCKEE UNIFIED SCHOOL DISTRICT (K-12). Tax Code: 15303. G/L Organization Code: 977081

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	3,017,073	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	23,980	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		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 3,041,053	
Unsecured	0110	55,087	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	23,917	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 3,120,057	
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>3,120,057</u>	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		0	} [Negatives amounts = reductions to local agency’s revenues, while } [Positive amounts = additions to local agency’s revenues.
FYI: local agency’s ERAF II amount for the FY is:		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		(67,580)	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: September 30, 2020
TO: LAKE TAHOE 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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates
For: LAKE TAHOE COMMUNITY COLLEGE. Tax Code: 15401. G/L Organization Code: 924011

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	5,124,607	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	64,285	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	(329,275)	On Teeter Plan, see above.
Total Estimate for Object	0100	4,859,617	
Unsecured	0110	93,567	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	40,625	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		4,993,809	
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>4,993,809</u>	From current year January 1 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:		0 0	}
			Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		(108,106)	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: September 30, 2020
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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/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 in July for the January 1, 2020 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/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates
For: LOS RIOS COMMUNITY COLLEGE. Tax Code: 15402. G/L Organization Code: 975081

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	12,948,572	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	168,171	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 Object	0100	----- 13,116,743	
Unsecured	0110	236,420	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	102,648	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 13,455,811	
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>13,455,811</u>	From current year January 1 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:		0 } 0 }	Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		(292,787)	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: September 30, 2020
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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/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 in July for the January 1, 2020 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/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates
For: SIERRA COMMUNITY COLLEGE. Tax Code: 15403. G/L Organization Code: 974081

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	632,267	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	8,148	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 Object	0100	----- 640,415	
Unsecured	0110	11,544	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	5,012	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 656,971	
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>656,971</u>	From current year January 1 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:		0 } 0 }	Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		(14,451)	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: September 30, 2020
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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/distribution_of_proposition_13_s_1_general_property_tax.aspx

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates
For: OFFICE OF EDUCATION. Tax Code: 15501. G/L Organization Code: 919001

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	7,267,316	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	104,499	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	(143,755)	On Teeter Plan, see above.
Total Estimate for Object	0100	7,228,060	
Unsecured	0110	132,689	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	57,611	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		7,418,360	
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>7,418,360</u>	From current year January 1 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:		0 0	} [Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		(161,592)	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: September 30, 2020
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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/distribution_of_proposition_13_s_1_general_property_tax.aspx

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates
For: SOUTH TAHOE RDA SUCCESSOR AGENCY. Tax Code: 17101. G/L Organization Code: 7903085

<u>Current Year Tax Roll Type</u>	<u>G/L Object</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). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	40,069	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	5,267,311	On Teeter Plan, see above.
Total Estimate for Object	0100	5,307,380	
Unsecured	0110	0	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	0	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		5,307,380	
Property Tax Administrative Cost	0100	(112,347)	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>5,195,033</u>	From current year January 1 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:

0 } [Negatives amounts = reductions to local agency’s revenues, while
0 } [Positive amounts = additions to local agency’s revenues.

FYI: Unreimbursed Schools’ Property Tax Administrative Cost

- 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: September 30, 2020
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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/distribution_of_proposition_13_s_1_general_property_tax.aspx

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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates

For: EDUCATIONAL REVENUE AUGMENTATION FUND (ERAF). Tax Code: 15601. G/L Organization Code: 991000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	39,901,696	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). 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	0	On Teeter Plan, see above.
Total Estimate for Object	0100	39,901,696	
Unsecured	0110	728,540	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	316,315	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		40,946,551	
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>40,946,551</u>	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		13,662,463	} [Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.
FYI: local agency’s ERAF II amount for the FY is:		27,284,087	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		(892,846)	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: September 30, 2020
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 FY20/21 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 2020/21 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/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 in July for the January 1, 2020 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/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2020 and continue through June 2021. 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 the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2020.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2020/21 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.

FY20/21 Current Year Property Tax Roll – Revenue Estimates

For: Grand Totals. Tax Code: . G/L Organization Code: N/A

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	354,831,214	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	4,367,837	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 Object	0100	359,199,051	
Unsecured	0110	6,478,642	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	2,812,869	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		368,490,562	
Property Tax Administrative Cost	0100	(8,018,073)	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>360,472,489</u>	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(13,662,463)	} Negatives amounts = reductions to local agency’s revenues, while } Positive amounts = additions to local agency’s revenues.
FYI: local agency’s ERAF II amount for the FY is:		(27,284,087)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		3,845,061	The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.