



# 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 1, 2021  
TO: **COUNTY GENERAL FUND**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

# Caldor Fire Special Notice – Potential Effect on Property Tax Revenues

For: COUNTY GENERAL FUND, Tax Code: 11101, FENIX G/L Org Code: 1560600

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

## Definitions for this Special Notice:

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 21.038799%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 21.038799%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

## Proposition 13’s 1% Ad Valorem Property Taxes:

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

## FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>77,935,350</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>1,594,321</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>	<b>(1,496,401)</b>	On Teeter Plan, see above.
Total Estimate for Object	0100	78,033,270	
<b>Unsecured</b>	<b>0110</b>	<b>1,350,687</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>584,812</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		79,968,769	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(1,694,349)</b>	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>78,274,420</u>	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(6,365,782)	} [ 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:		(25,340,703)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		3,911,897	The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2021 - June 2022: 21.038799% = AB8 Factor (for current year secured/unsecured tax rolls)  
21.038799% = Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: September 1, 2021  
TO: **COUNTY ACCUMULATIVE CAPITAL OUTLAY FUND**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
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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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

**Caldor Fire Special Notice – Potential Effect on Property Tax Revenues**  
**For: COUNTY ACCUMULATIVE CAPITAL OUTLAY FUND, Tax Code: 11111, FENIX G/L Org Code: 640450**

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

**Definitions for this Special Notice:**

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.462313%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.462313%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

**Proposition 13’s 1% Ad Valorem Property Taxes:**

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date Revenue Estimates**  
**For: COUNTY ACCUMULATIVE CAPITAL OUTLAY FUND. Tax Code: 11111. G/L Organization Code: 640450**

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>1,712,575</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>32,703</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>	<b>(31,036)</b>	On Teeter Plan, see above.
Total Estimate for Object	0100	1,714,242	
<b>Unsecured</b>	<b>0110</b>	<b>29,680</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>12,851</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,756,773	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(37,157)</b>	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>1,719,616</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is: (599,473) }  
FYI: local agency’s ERAF II amount for the FY is: } [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.

FYI: The following distribution factors are in effect for July 2021 - June 2022:  
0.462313% = AB8 Factor (for current year secured/unsecured tax rolls)  
0.462313% = Supplemental Factor (for current year supplemental tax rolls)





# County of El Dorado

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: September 1, 2021  
TO: **COUNTY ROAD DISTRICT TAX FUND**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
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## Caldor Fire Special Notice – Potential Effect on Property Tax Revenues

For: COUNTY ROAD DISTRICT TAX FUND, Tax Code: 11112, FENIX G/L Org Code: 3600020

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**AB8 Factor – 2.040891%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 2.040891%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

### Proposition 13’s 1% Ad Valorem Property Taxes:

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

## FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>7,560,201</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>125,714</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	7,685,915	
<b>Unsecured</b>	<b>0110</b>	<b>131,025</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>56,731</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		7,873,671	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(165,848)</b>	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>7,707,823</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:

(606,553) } [ 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.

FYI: The following distribution factors are in effect for July 2021 - June 2022:

2.040891% = AB8 Factor (for current year secured/unsecured tax rolls)  
2.040891% = Supplemental Factor (for current year supplemental tax rolls)



# 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 1, 2021  
TO: **CITY OF PLACERVILLE**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

# Caldor Fire Special Notice – Potential Effect on Property Tax Revenues

For: **CITY OF PLACERVILLE**, Tax Code: 12101, FENIX G/L Org Code: 8700000

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

## Definitions for this Special Notice:

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.079870%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.079870%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

## Proposition 13’s 1% Ad Valorem Property Taxes:

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

## FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>295,867</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>5,233</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 301,100	
<b>Unsecured</b>	<b>0110</b>	<b>5,128</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>2,220</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		308,448	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(6,676)</b>	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>301,772</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:

(46,763) } [ 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.

FYI: The following distribution factors are in effect for July 2021 - June 2022:

0.079870% = AB8 Factor (for current year secured/unsecured tax rolls)  
0.079870% = Supplemental Factor (for current year supplemental tax rolls)





# 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 1, 2021  
TO: **CITY OF PLACERVILLE PARKING DISTRICT**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

**Caldor Fire Special Notice – Potential Effect on Property Tax Revenues**  
**For: CITY OF PLACERVILLE PARKING DISTRICT, Tax Code: 12102, FENIX G/L Org Code: 8700000**

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

**Definitions for this Special Notice:**

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.005798%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.005798%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

**Proposition 13’s 1% Ad Valorem Property Taxes:**

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>21,478</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>1,207</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 22,685	
<b>Unsecured</b>	<b>0110</b>	<b>372</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>161</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 23,218	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(512)</b>	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>22,706</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:

(1,752) } [ 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.

FYI: The following distribution factors are in effect for July 2021 - June 2022: 0.005798% = AB8 Factor (for current year secured/unsecured tax rolls)  
0.005798% = Supplemental Factor (for current year supplemental tax rolls)



# 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 1, 2021  
TO: **CITY OF SOUTH LAKE TAHOE**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

# Caldor Fire Special Notice – Potential Effect on Property Tax Revenues

For: **CITY OF SOUTH LAKE TAHOE**, Tax Code: 12201, FENIX G/L Org Code: 8701000

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

## Definitions for this Special Notice:

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 2.739244%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 2.739244%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

## Proposition 13’s 1% Ad Valorem Property Taxes:

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

## FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>10,147,155</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>169,285</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>	<b>(1,115,920)</b>	On Teeter Plan, see above.
Total Estimate for Object	0100	9,200,520	
<b>Unsecured</b>	<b>0110</b>	<b>175,859</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>76,143</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		9,452,522	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(197,740)</b>	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>9,254,782</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:

(974,802)	}	[	Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.
(1,193,596)	}		

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.

FYI: The following distribution factors are in effect for July 2021 - June 2022:

2.739244% = AB8 Factor (for current year secured/unsecured tax rolls)  
2.739244% = Supplemental Factor (for current year supplemental tax rolls)





# 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 1, 2021  
TO: **COUNTY SERVICE AREA #2**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

# Caldor Fire Special Notice – Potential Effect on Property Tax Revenues

For: COUNTY SERVICE AREA #2, Tax Code: 13101, FENIX G/L Org Code: 3582801

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

## Definitions for this Special Notice:

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.007695%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.007695%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

## Proposition 13’s 1% Ad Valorem Property Taxes:

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

## FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>28,505</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>479</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 28,984	
<b>Unsecured</b>	<b>0110</b>	<b>494</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>214</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 29,692	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(631)</b>	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>29,061</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:		(26,947) }	[ 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.
FYI: The following distribution factors are in effect for July 2021 - June 2022:			0.007695% = AB8 Factor (for current year secured/unsecured tax rolls) 0.007695% = Supplemental Factor (for current year supplemental tax rolls)



# 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 1, 2021  
TO: **COUNTY SERVICE AREA #3 - MOSQUITO ABATEMENT**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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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- 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

## Caldor Fire Special Notice – Potential Effect on Property Tax Revenues

For: COUNTY SERVICE AREA #3 - MOSQUITO ABATEMENT, Tax Code: 13102, FENIX G/L Org Code: 3830300

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

### Definitions for this Special Notice:

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.144910%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.144910%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

### Proposition 13’s 1% Ad Valorem Property Taxes:

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>536,799</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>8,085</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>	<b>(34,335)</b>	On Teeter Plan, see above.
Total Estimate for Object	0100	510,549	
<b>Unsecured</b>	<b>0110</b>	<b>9,303</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>4,028</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		523,880	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(10,926)</b>	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>512,954</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is: (108,274) }  
FYI: local agency’s ERAF II amount for the FY is: (20,227) } [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.

FYI: The following distribution factors are in effect for July 2021 - June 2022: 0.144910% = AB8 Factor (for current year secured/unsecured tax rolls)  
0.144910% = Supplemental Factor (for current year supplemental tax rolls)





# 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 1, 2021  
TO: **COUNTY SERVICE AREA #5**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

# Caldor Fire Special Notice – Potential Effect on Property Tax Revenues

For: COUNTY SERVICE AREA #5, Tax Code: 13103, FENIX G/L Org Code: 3585815

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

## Definitions for this Special Notice:

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.016974%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.016974%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

## Proposition 13’s 1% Ad Valorem Property Taxes:

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

## FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date Revenue Estimates

**For: COUNTY SERVICE AREA #5. Tax Code: 13103. G/L Organization Code: 3585815**

Current Year Tax Roll Type	G/L Object	Estimated Revenue	Special Notes
<b>Secured – Local</b>	<b>0100</b>	<b>62,878</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>757</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 63,635	
<b>Unsecured</b>	<b>0110</b>	<b>1,090</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>472</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		65,197	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(1,355)</b>	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>63,842</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:		(16,405) }	<div style="display: inline-block; vertical-align: middle; margin-left: 5px;">             [ Negatives amounts = reductions to local agency’s revenues, while              [ Positive amounts = additions to local agency’s revenues.           </div>
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.
FYI: The following distribution factors are in effect for July 2021 - June 2022:			0.016974% = AB8 Factor (for current year secured/unsecured tax rolls) 0.016974% = Supplemental Factor (for current year supplemental tax rolls)



# 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 1, 2021  
TO: **COUNTY SERVICE AREA #7**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

# Caldor Fire Special Notice – Potential Effect on Property Tax Revenues

For: **COUNTY SERVICE AREA #7**, Tax Code: 13104, FENIX G/L Org Code: 1210120

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

## Definitions for this Special Notice:

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 1.020334%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 1.020334%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

## Proposition 13’s 1% Ad Valorem Property Taxes:

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

## FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>3,779,688</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>73,534</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 3,853,222	
<b>Unsecured</b>	<b>0110</b>	<b>65,505</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>28,362</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 3,947,089	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(83,722)</b>	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><b>3,863,367</b></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:

(1,280,943)	}	[	Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.
(81,825)	}		

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.

FYI: The following distribution factors are in effect for July 2021 - June 2022:

1.020334% = AB8 Factor (for current year secured/unsecured tax rolls)  
1.020334% = Supplemental Factor (for current year supplemental tax rolls)





# 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 1, 2021  
TO: **COUNTY SERVICE AREA #9 - DIAMOND SPRINGS LIGHTING ZONE**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

# Caldor Fire Special Notice – Potential Effect on Property Tax Revenues

For: COUNTY SERVICE AREA #9 - DIAMOND SPRINGS LIGHTING ZONE, Tax Code: 13105, FENIX G/L Org Code: 3594967

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

## Definitions for this Special Notice:

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.012594%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.012594%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

## Proposition 13’s 1% Ad Valorem Property Taxes:

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>46,653</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>540</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 47,193	
<b>Unsecured</b>	<b>0110</b>	<b>809</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>350</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 48,352	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(1,034)</b>	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>47,318</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is: (6,677)  
FYI: local agency’s ERAF II amount for the FY is: (18,893)

} [ 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.

FYI: The following distribution factors are in effect for July 2021 - June 2022: 0.012594% = AB8 Factor (for current year secured/unsecured tax rolls)  
0.012594% = Supplemental Factor (for current year supplemental tax rolls)



# 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 1, 2021  
TO: **COUNTY SERVICE AREA #9 - SHADOW LANE ROAD ZONE**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

## Caldor Fire Special Notice – Potential Effect on Property Tax Revenues

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

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

### Definitions for this Special Notice:

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.000470%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.000470%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

### Proposition 13’s 1% Ad Valorem Property Taxes:

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>1,741</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>29</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 1,770	
<b>Unsecured</b>	<b>0110</b>	<b>30</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>13</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 1,813	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(39)</b>	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>1,774</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:

(421) } [ 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.

FYI: The following distribution factors are in effect for July 2021 - June 2022:

0.000470% = AB8 Factor (for current year secured/unsecured tax rolls)  
0.000470% = Supplemental Factor (for current year supplemental tax rolls)





# 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 1, 2021  
TO: CAMERON PARK AIRPORT DISTRICT  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

# Caldor Fire Special Notice – Potential Effect on Property Tax Revenues

For: CAMERON PARK AIRPORT DISTRICT, Tax Code: 14101, FENIX G/L Org Code: 8022000

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

## Definitions for this Special Notice:

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.003824%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.003824%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

## Proposition 13’s 1% Ad Valorem Property Taxes:

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

## FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>14,165</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>207</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 14,372	
<b>Unsecured</b>	<b>0110</b>	<b>245</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>106</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 14,723	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(316)</b>	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>14,407</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:

(11,865) } [ 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.

FYI: The following distribution factors are in effect for July 2021 - June 2022:

0.003824% = AB8 Factor (for current year secured/unsecured tax rolls)  
0.003824% = Supplemental Factor (for current year supplemental tax rolls)



# 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 1, 2021  
TO: **HAPPY HOMESTEAD CEMETERY DISTRICT**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

**Caldor Fire Special Notice – Potential Effect on Property Tax Revenues**  
**For: HAPPY HOMESTEAD CEMETERY DISTRICT, Tax Code: 14201, FENIX G/L Org Code: 8300000**

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

**Definitions for this Special Notice:**

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.092666%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.092666%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

**Proposition 13’s 1% Ad Valorem Property Taxes:**

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>343,269</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>5,349</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>	<b>(26,269)</b>	On Teeter Plan, see above.
Total Estimate for Object	0100	322,349	
<b>Unsecured</b>	<b>0110</b>	<b>5,949</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>2,576</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		330,874	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(6,913)</b>	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>323,961</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is: (77,711) }  
FYI: local agency’s ERAF II amount for the FY is: } [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.

FYI: The following distribution factors are in effect for July 2021 - June 2022: 0.092666% = AB8 Factor (for current year secured/unsecured tax rolls)  
0.092666% = Supplemental Factor (for current year supplemental tax rolls)





# 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 1, 2021  
TO: **KELSEY CEMETERY DISTRICT**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

## Caldor Fire Special Notice – Potential Effect on Property Tax Revenues

For: **KELSEY CEMETERY DISTRICT**, Tax Code: 14202, FENIX G/L Org Code: 8330300

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

### Definitions for this Special Notice:

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.000520%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.000520%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

### Proposition 13’s 1% Ad Valorem Property Taxes:

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

## FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>1,926</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>99</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 2,025	
<b>Unsecured</b>	<b>0110</b>	<b>33</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>14</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 2,072	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(45)</b>	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>2,027</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:

(382) } [ 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.

FYI: The following distribution factors are in effect for July 2021 - June 2022:

0.000520% = AB8 Factor (for current year secured/unsecured tax rolls)  
0.000520% = Supplemental Factor (for current year supplemental tax rolls)



# 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 1, 2021  
TO: **ARROYO VISTA COMMUNITY SERVICE DISTRICT**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

**Caldor Fire Special Notice – Potential Effect on Property Tax Revenues**  
**For: ARROYO VISTA COMMUNITY SERVICE DISTRICT, Tax Code: 14301, FENIX G/L Org Code: 8002000**

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

**Definitions for this Special Notice:**

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.003881%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.003881%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

**Proposition 13’s 1% Ad Valorem Property Taxes:**

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>14,377</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>237</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 14,614	
<b>Unsecured</b>	<b>0110</b>	<b>249</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>108</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 14,971	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(315)</b>	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>14,656</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:

(6,330) } [ 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.

FYI: The following distribution factors are in effect for July 2021 - June 2022:

0.003881% = AB8 Factor (for current year secured/unsecured tax rolls)  
0.003881% = Supplemental Factor (for current year supplemental tax rolls)





# 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 1, 2021  
TO: **AUDUBON HILLS COMMUNITY SERVICE DISTRICT**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

**Caldor Fire Special Notice – Potential Effect on Property Tax Revenues**  
**For: AUDUBON HILLS COMMUNITY SERVICE DISTRICT, Tax Code: 14302, FENIX G/L Org Code: 8026000**

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

**Definitions for this Special Notice:**

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.010040%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.010040%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

**Proposition 13’s 1% Ad Valorem Property Taxes:**

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date Revenue Estimates**  
**For: AUDUBON HILLS COMMUNITY SERVICE DISTRICT, Tax Code: 14302, G/L Organization Code: 8026000**

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>37,192</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>571</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 37,763	
<b>Unsecured</b>	<b>0110</b>	<b>645</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>279</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 38,687	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(817)</b>	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>37,870</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is: (6,199) }  
FYI: local agency’s ERAF II amount for the FY is: (1,358) } [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.

FYI: The following distribution factors are in effect for July 2021 - June 2022: 0.010040% = AB8 Factor (for current year secured/unsecured tax rolls)  
0.010040% = Supplemental Factor (for current year supplemental tax rolls)



# 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 1, 2021  
TO: CAMERON ESTATES COMMUNITY SERVICE DISTRICT  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

**Caldor Fire Special Notice – Potential Effect on Property Tax Revenues**  
**For: CAMERON ESTATES COMMUNITY SERVICE DISTRICT, Tax Code: 14303, FENIX G/L Org Code: 8024000**

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

**Definitions for this Special Notice:**

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.030130%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.030130%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

**Proposition 13’s 1% Ad Valorem Property Taxes:**

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>111,612</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>1,877</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 113,489	
<b>Unsecured</b>	<b>0110</b>	<b>1,934</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>838</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 116,261	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(2,470)</b>	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>113,791</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is: (43,944) }  
FYI: local agency’s ERAF II amount for the FY is: } [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.

FYI: The following distribution factors are in effect for July 2021 - June 2022:  
0.030130% = AB8 Factor (for current year secured/unsecured tax rolls)  
0.030130% = Supplemental Factor (for current year supplemental tax rolls)





# 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 1, 2021  
TO: CAMERON PARK COMMUNITY SERVICE DISTRICT  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

**Caldor Fire Special Notice – Potential Effect on Property Tax Revenues**  
**For: CAMERON PARK COMMUNITY SERVICE DISTRICT, Tax Code: 14304, FENIX G/L Org Code: 8001001**

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

**Definitions for this Special Notice:**

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 1.177952%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 1.177952%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

**Proposition 13’s 1% Ad Valorem Property Taxes:**

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>4,363,562</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>63,267</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	4,426,829	
<b>Unsecured</b>	<b>0110</b>	<b>75,624</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>32,744</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		4,535,197	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(97,199)</b>	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>4,437,998</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is: (504,303)  
FYI: local agency’s ERAF II amount for the FY is: (57,759)

} [ 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.

FYI: The following distribution factors are in effect for July 2021 - June 2022: 1.177952% = AB8 Factor (for current year secured/unsecured tax rolls)  
1.177952% = Supplemental Factor (for current year supplemental tax rolls)



# 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 1, 2021  
TO: **CONNIE LANE COMMUNITY SERVICE DISTRICT**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

**Caldor Fire Special Notice – Potential Effect on Property Tax Revenues**  
**For: CONNIE LANE COMMUNITY SERVICE DISTRICT, Tax Code: 14305, FENIX G/L Org Code: 8018000**

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

**Definitions for this Special Notice:**

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.002675%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.002675%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

**Proposition 13’s 1% Ad Valorem Property Taxes:**

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>9,909</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>180</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 10,089	
<b>Unsecured</b>	<b>0110</b>	<b>172</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>74</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 10,335	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(220)</b>	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>10,115</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:

(1,872) } [ 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.

FYI: The following distribution factors are in effect for July 2021 - June 2022:

0.002675% = AB8 Factor (for current year secured/unsecured tax rolls)  
0.002675% = Supplemental Factor (for current year supplemental tax rolls)





# 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 1, 2021  
TO: **COSUMNES RIVER COMMUNITY SERVICE DISTRICT**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

**Caldor Fire Special Notice – Potential Effect on Property Tax Revenues**  
**For: COSUMNES RIVER COMMUNITY SERVICE DISTRICT, Tax Code: 14306, FENIX G/L Org Code: 8010000**

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

**Definitions for this Special Notice:**

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.003161%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.003161%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

**Proposition 13’s 1% Ad Valorem Property Taxes:**

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>11,709</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>377</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 12,086	
<b>Unsecured</b>	<b>0110</b>	<b>203</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>88</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 12,377	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(262)</b>	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>12,115</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:

(9,564) } [ 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.

FYI: The following distribution factors are in effect for July 2021 - June 2022:

0.003161% = AB8 Factor (for current year secured/unsecured tax rolls)  
0.003161% = Supplemental Factor (for current year supplemental tax rolls)



# 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 1, 2021  
TO: **EAST CHINA HILL COMMUNITY SERVICE DISTRICT**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

**Caldor Fire Special Notice – Potential Effect on Property Tax Revenues**  
**For: EAST CHINA HILL COMMUNITY SERVICE DISTRICT, Tax Code: 14307, FENIX G/L Org Code: 8019000**

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

**Definitions for this Special Notice:**

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.002871%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.002871%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

**Proposition 13’s 1% Ad Valorem Property Taxes:**

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>10,635</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>190</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 10,825	
<b>Unsecured</b>	<b>0110</b>	<b>184</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>80</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 11,089	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(240)</b>	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>10,849</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:

(3,520) } [ 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.

FYI: The following distribution factors are in effect for July 2021 - June 2022:

0.002871% = AB8 Factor (for current year secured/unsecured tax rolls)  
0.002871% = Supplemental Factor (for current year supplemental tax rolls)





# 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 1, 2021  
TO: **EL DORADO HILLS COMMUNITY SERVICE DISTRICT**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

**Caldor Fire Special Notice – Potential Effect on Property Tax Revenues**  
**For: EL DORADO HILLS COMMUNITY SERVICE DISTRICT, Tax Code: 14308, FENIX G/L Org Code: 8031300**

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

**Definitions for this Special Notice:**

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 2.217213%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 2.217213%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

**Proposition 13’s 1% Ad Valorem Property Taxes:**

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date Revenue Estimates**  
**For: EL DORADO HILLS COMMUNITY SERVICE DISTRICT. Tax Code: 14308. G/L Organization Code: 8031300**

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>8,213,362</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>89,046</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 8,302,408	
<b>Unsecured</b>	<b>0110</b>	<b>142,344</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>61,632</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 8,506,384	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(178,270)</b>	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>8,328,114</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is: (941,451)  
FYI: local agency’s ERAF II amount for the FY is: (1,462,098) } [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.

FYI: The following distribution factors are in effect for July 2021 - June 2022:  
2.217213% = AB8 Factor (for current year secured/unsecured tax rolls)  
2.217213% = Supplemental Factor (for current year supplemental tax rolls)



# 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 1, 2021  
TO: **FALLEN LEAF LAKE COMMUNITY SERVICE DISTRICT**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

**Caldor Fire Special Notice – Potential Effect on Property Tax Revenues**  
**For: FALLEN LEAF LAKE COMMUNITY SERVICE DISTRICT, Tax Code: 14309, FENIX G/L Org Code: 8006000**

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

**Definitions for this Special Notice:**

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.012133%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.012133%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

**Proposition 13’s 1% Ad Valorem Property Taxes:**

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>44,945</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>654</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	45,599	
<b>Unsecured</b>	<b>0110</b>	<b>779</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>337</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		46,715	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(969)</b>	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>45,746</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:

(31,692) } [ 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.

FYI: The following distribution factors are in effect for July 2021 - June 2022:

0.012133% = AB8 Factor (for current year secured/unsecured tax rolls)  
0.012133% = Supplemental Factor (for current year supplemental tax rolls)





# 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 1, 2021  
TO: **GARDEN VALLEY RANCH ESTATES COMMUNITY SERVICE DISTRICT**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

## Caldor Fire Special Notice – Potential Effect on Property Tax Revenues

For: **GARDEN VALLEY RANCH ESTATES COMMUNITY SERVICE DISTRICT**, Tax Code: 14310, FENIX G/L Org Code: 8016000

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

### Definitions for this Special Notice:

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.005368%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.005368%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

### Proposition 13’s 1% Ad Valorem Property Taxes:

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>19,885</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>398</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 20,283	
<b>Unsecured</b>	<b>0110</b>	<b>345</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>149</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 20,777	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(446)</b>	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>20,331</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:

(8,309) } [ 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.

FYI: The following distribution factors are in effect for July 2021 - June 2022:  
0.005368% = AB8 Factor (for current year secured/unsecured tax rolls)  
0.005368% = Supplemental Factor (for current year supplemental tax rolls)



# 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 1, 2021  
TO: **GOLDEN WEST COMMUNITY SERVICE DISTRICT**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

**Caldor Fire Special Notice – Potential Effect on Property Tax Revenues**  
**For: GOLDEN WEST COMMUNITY SERVICE DISTRICT, Tax Code: 14311, FENIX G/L Org Code: 8011000**

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

**Definitions for this Special Notice:**

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.024207%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.024207%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

**Proposition 13’s 1% Ad Valorem Property Taxes:**

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>89,672</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>1,434</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 91,106	
<b>Unsecured</b>	<b>0110</b>	<b>1,554</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>673</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 93,333	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(1,963)</b>	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>91,370</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is: (42,311) }  
FYI: local agency’s ERAF II amount for the FY is: } [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.

FYI: The following distribution factors are in effect for July 2021 - June 2022: 0.024207% = AB8 Factor (for current year secured/unsecured tax rolls)  
0.024207% = Supplemental Factor (for current year supplemental tax rolls)





# 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 1, 2021  
TO: **GREENSTONE COUNTRY COMMUNITY SERVICE DISTRICT**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

## Caldor Fire Special Notice – Potential Effect on Property Tax Revenues

For: **GREENSTONE COUNTRY COMMUNITY SERVICE DISTRICT**, Tax Code: 14312, FENIX G/L Org Code: 8015000

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

### Definitions for this Special Notice:

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.055189%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.055189%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

### Proposition 13’s 1% Ad Valorem Property Taxes:

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>204,440</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>2,450</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 206,890	
<b>Unsecured</b>	<b>0110</b>	<b>3,543</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>1,534</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		211,967	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(4,555)</b>	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>207,412</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is: (25,148) }  
FYI: local agency’s ERAF II amount for the FY is: } [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.

FYI: The following distribution factors are in effect for July 2021 - June 2022:  
0.055189% = AB8 Factor (for current year secured/unsecured tax rolls)  
0.055189% = Supplemental Factor (for current year supplemental tax rolls)



# 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 1, 2021  
TO: **HICKOK ROAD COMMUNITY SERVICE DISTRICT**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

**Caldor Fire Special Notice – Potential Effect on Property Tax Revenues**  
**For: HICKOK ROAD COMMUNITY SERVICE DISTRICT, Tax Code: 14313, FENIX G/L Org Code: 8017000**

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

**Definitions for this Special Notice:**

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.002228%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.002228%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

**Proposition 13’s 1% Ad Valorem Property Taxes:**

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>8,253</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>206</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 8,459	
<b>Unsecured</b>	<b>0110</b>	<b>143</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>62</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 8,664	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(179)</b>	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>8,485</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:

(6,837) } [ 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.

FYI: The following distribution factors are in effect for July 2021 - June 2022:

0.002228% = AB8 Factor (for current year secured/unsecured tax rolls)  
0.002228% = Supplemental Factor (for current year supplemental tax rolls)





# 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 1, 2021  
TO: **HILLWOOD COMMUNITY SERVICE DISTRICT**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

**Caldor Fire Special Notice – Potential Effect on Property Tax Revenues**  
**For: HILLWOOD COMMUNITY SERVICE DISTRICT, Tax Code: 14314, FENIX G/L Org Code: 8023230**

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

**Definitions for this Special Notice:**

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.006686%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.006686%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

**Proposition 13’s 1% Ad Valorem Property Taxes:**

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>24,767</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>344</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 25,111	
<b>Unsecured</b>	<b>0110</b>	<b>429</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>186</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 25,726	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(530)</b>	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>25,196</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is: (5,803)  
FYI: local agency’s ERAF II amount for the FY is: (3,453)

} [ 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.

FYI: The following distribution factors are in effect for July 2021 - June 2022: 0.006686% = AB8 Factor (for current year secured/unsecured tax rolls)  
0.006686% = Supplemental Factor (for current year supplemental tax rolls)



# 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 1, 2021  
TO: **HOLIDAY LAKES COMMUNITY SERVICE DISTRICT**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

**Caldor Fire Special Notice – Potential Effect on Property Tax Revenues**  
**For: HOLIDAY LAKES COMMUNITY SERVICE DISTRICT, Tax Code: 14315, FENIX G/L Org Code: 8025000**

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

**Definitions for this Special Notice:**

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.001483%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.001483%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

**Proposition 13’s 1% Ad Valorem Property Taxes:**

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>5,494</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>96</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 5,590	
<b>Unsecured</b>	<b>0110</b>	<b>95</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>41</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 5,726	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(123)</b>	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>5,603</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:

(2,720) } [ 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.

FYI: The following distribution factors are in effect for July 2021 - June 2022:  
0.001483% = AB8 Factor (for current year secured/unsecured tax rolls)  
0.001483% = Supplemental Factor (for current year supplemental tax rolls)





# 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 1, 2021  
TO: **KNOLLS PROPERTY OWNERS COMMUNITY SERVICE DISTRICT**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

## Caldor Fire Special Notice – Potential Effect on Property Tax Revenues

For: **KNOLLS PROPERTY OWNERS COMMUNITY SERVICE DISTRICT**, Tax Code: 14316, FENIX G/L Org Code: 8003000

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

### Definitions for this Special Notice:

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.001692%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.001692%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

### Proposition 13’s 1% Ad Valorem Property Taxes:

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>6,268</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>102</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 6,370	
<b>Unsecured</b>	<b>0110</b>	<b>109</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>47</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 6,526	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(143)</b>	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>6,383</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:		(5,199)	} [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.
FYI: The following distribution factors are in effect for July 2021 - June 2022:			0.001692% = AB8 Factor (for current year secured/unsecured tax rolls) 0.001692% = Supplemental Factor (for current year supplemental tax rolls)



# 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 1, 2021  
TO: LAKEVIEW COMMUNITY SERVICE DISTRICT  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

## Caldor Fire Special Notice – Potential Effect on Property Tax Revenues

For: LAKEVIEW COMMUNITY SERVICE DISTRICT, Tax Code: 14317, FENIX G/L Org Code: 8027000

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

### Definitions for this Special Notice:

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.003405%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.003405%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

### Proposition 13’s 1% Ad Valorem Property Taxes:

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>12,613</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>223</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 12,836	
<b>Unsecured</b>	<b>0110</b>	<b>219</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>95</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 13,150	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(285)</b>	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>12,865</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is: (7,203) } [Negatives amounts = reductions to local agency’s revenues, while  
FYI: local agency’s ERAF II amount for the FY is: } [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.

FYI: The following distribution factors are in effect for July 2021 - June 2022: 0.003405% = AB8 Factor (for current year secured/unsecured tax rolls)  
0.003405% = Supplemental Factor (for current year supplemental tax rolls)





# 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 1, 2021  
TO: **MARBLE MOUNTAIN COMMUNITY SERVICE DISTRICT**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

## Caldor Fire Special Notice – Potential Effect on Property Tax Revenues

For: **MARBLE MOUNTAIN COMMUNITY SERVICE DISTRICT**, Tax Code: 14318, FENIX G/L Org Code: 8005051

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

### Definitions for this Special Notice:

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.006076%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.006076%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

### Proposition 13’s 1% Ad Valorem Property Taxes:

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>22,508</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>379</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 22,887	
<b>Unsecured</b>	<b>0110</b>	<b>390</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>169</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 23,446	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(511)</b>	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>22,935</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:

(9,284) } [ 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.

FYI: The following distribution factors are in effect for July 2021 - June 2022:  
0.006076% = AB8 Factor (for current year secured/unsecured tax rolls)  
0.006076% = Supplemental Factor (for current year supplemental tax rolls)



# 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 1, 2021  
TO: **MORTARA CIRCLE COMMUNITY SERVICE DISTRICT**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

**Caldor Fire Special Notice – Potential Effect on Property Tax Revenues**  
**For: MORTARA CIRCLE COMMUNITY SERVICE DISTRICT, Tax Code: 14319, FENIX G/L Org Code: 8013000**

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

**Definitions for this Special Notice:**

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.001665%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.001665%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

**Proposition 13’s 1% Ad Valorem Property Taxes:**

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>6,168</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>114</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 6,282	
<b>Unsecured</b>	<b>0110</b>	<b>107</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>46</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 6,435	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(138)</b>	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>6,297</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:

(5,017) } [ 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.

FYI: The following distribution factors are in effect for July 2021 - June 2022:  
0.001665% = AB8 Factor (for current year secured/unsecured tax rolls)  
0.001665% = Supplemental Factor (for current year supplemental tax rolls)





# 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 1, 2021  
TO: **RISING HILL COMMUNITY SERVICE DISTRICT**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

**Caldor Fire Special Notice – Potential Effect on Property Tax Revenues**  
**For: RISING HILL COMMUNITY SERVICE DISTRICT, Tax Code: 14320, FENIX G/L Org Code: 8009000**

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

**Definitions for this Special Notice:**

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.003851%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.003851%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

**Proposition 13’s 1% Ad Valorem Property Taxes:**

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>14,266</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>252</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 14,518	
<b>Unsecured</b>	<b>0110</b>	<b>247</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>107</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 14,872	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(315)</b>	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>14,557</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:

(3,741) } [ 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.

FYI: The following distribution factors are in effect for July 2021 - June 2022:  
0.003851% = AB8 Factor (for current year secured/unsecured tax rolls)  
0.003851% = Supplemental Factor (for current year supplemental tax rolls)



# 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 1, 2021  
TO: **ROLLING HILLS COMMUNITY SERVICE DISTRICT**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

**Caldor Fire Special Notice – Potential Effect on Property Tax Revenues**  
**For: ROLLING HILLS COMMUNITY SERVICE DISTRICT, Tax Code: 14321, FENIX G/L Org Code: 8028280**

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

**Definitions for this Special Notice:**

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.028381%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.028381%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

**Proposition 13’s 1% Ad Valorem Property Taxes:**

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>105,134</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>1,200</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 106,334	
<b>Unsecured</b>	<b>0110</b>	<b>1,822</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>789</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 108,945	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(2,336)</b>	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>106,609</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is: (48,573) }  
FYI: local agency’s ERAF II amount for the FY is: } [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.

FYI: The following distribution factors are in effect for July 2021 - June 2022: 0.028381% = AB8 Factor (for current year secured/unsecured tax rolls)  
0.028381% = Supplemental Factor (for current year supplemental tax rolls)





# 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 1, 2021  
TO: **SHOWCASE RANCHES COMMUNITY SERVICE DISTRICT**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

**Caldor Fire Special Notice – Potential Effect on Property Tax Revenues**  
**For: SHOWCASE RANCHES COMMUNITY SERVICE DISTRICT, Tax Code: 14322, FENIX G/L Org Code: 8012000**

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

**Definitions for this Special Notice:**

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.003985%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.003985%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

**Proposition 13’s 1% Ad Valorem Property Taxes:**

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>14,762</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>497</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 15,259	
<b>Unsecured</b>	<b>0110</b>	<b>256</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>111</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 15,626	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(331)</b>	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>15,295</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:

(7,388) } [ 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.

FYI: The following distribution factors are in effect for July 2021 - June 2022:  
0.003985% = AB8 Factor (for current year secured/unsecured tax rolls)  
0.003985% = Supplemental Factor (for current year supplemental tax rolls)



# 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 1, 2021  
TO: **SIERRA OAKS COMMUNITY SERVICE DISTRICT**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

**Caldor Fire Special Notice – Potential Effect on Property Tax Revenues**  
**For: SIERRA OAKS COMMUNITY SERVICE DISTRICT, Tax Code: 14323, FENIX G/L Org Code: 8029000**

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

**Definitions for this Special Notice:**

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.001654%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.001654%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

**Proposition 13’s 1% Ad Valorem Property Taxes:**

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>6,127</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>171</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 6,298	
<b>Unsecured</b>	<b>0110</b>	<b>106</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>46</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 6,450	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(138)</b>	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>6,312</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:

(717) }  
(325) } [ 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.

FYI: The following distribution factors are in effect for July 2021 - June 2022:

0.001654% = AB8 Factor (for current year secured/unsecured tax rolls)  
0.001654% = Supplemental Factor (for current year supplemental tax rolls)





# 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 1, 2021  
TO: **WEST EL LARGO COMMUNITY SERVICE DISTRICT**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

**Caldor Fire Special Notice – Potential Effect on Property Tax Revenues**  
**For: WEST EL LARGO COMMUNITY SERVICE DISTRICT, Tax Code: 14324, FENIX G/L Org Code: 8004000**

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

**Definitions for this Special Notice:**

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.000681%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.000681%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

**Proposition 13’s 1% Ad Valorem Property Taxes:**

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>2,523</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>79</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 2,602	
<b>Unsecured</b>	<b>0110</b>	<b>44</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>19</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 2,665	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(56)</b>	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>2,609</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:

(1,256) } [ 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.

FYI: The following distribution factors are in effect for July 2021 - June 2022:

0.000681% = AB8 Factor (for current year secured/unsecured tax rolls)  
0.000681% = Supplemental Factor (for current year supplemental tax rolls)



# 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 1, 2021  
TO: **DIAMOND SPRINGS-EL DORADO FIRE DISTRICT**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

**Caldor Fire Special Notice – Potential Effect on Property Tax Revenues**  
**For: DIAMOND SPRINGS-EL DORADO FIRE DISTRICT, Tax Code: 14401, FENIX G/L Org Code: 8556000**

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

**Definitions for this Special Notice:**

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 1.090136%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 1.090136%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

**Proposition 13’s 1% Ad Valorem Property Taxes:**

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>4,038,260</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>67,104</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	4,105,364	
<b>Unsecured</b>	<b>0110</b>	<b>69,986</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>30,303</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		4,205,653	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(89,721)</b>	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>4,115,932</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is: (446,227) } [Negatives amounts = reductions to local agency’s revenues, while  
FYI: local agency’s ERAF II amount for the FY is: } [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.

FYI: The following distribution factors are in effect for July 2021 - June 2022: 1.090136% = AB8 Factor (for current year secured/unsecured tax rolls)  
1.090136% = Supplemental Factor (for current year supplemental tax rolls)





# 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 1, 2021  
TO: **EL DORADO HILLS COUNTY WATER DISTRICT {fire}**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

**Caldor Fire Special Notice – Potential Effect on Property Tax Revenues**  
**For: EL DORADO HILLS COUNTY WATER DISTRICT {fire}, Tax Code: 14402, FENIX G/L Org Code: 8553000**

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

**Definitions for this Special Notice:**

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 5.523285%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 5.523285%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

**Proposition 13’s 1% Ad Valorem Property Taxes:**

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>20,460,254</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>215,297</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 20,675,551	
<b>Unsecured</b>	<b>0110</b>	<b>354,593</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>153,531</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 21,183,675	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(445,411)</b>	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>20,738,264</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is: (18,260) }  
FYI: local agency’s ERAF II amount for the FY is: (72,685) } [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.

FYI: The following distribution factors are in effect for July 2021 - June 2022:  
5.523285% = AB8 Factor (for current year secured/unsecured tax rolls)  
5.523285% = Supplemental Factor (for current year supplemental tax rolls)



# 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 1, 2021  
TO: **EL DORADO COUNTY FIRE PROTECTION DISTRICT**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

**Caldor Fire Special Notice – Potential Effect on Property Tax Revenues**  
**For: EL DORADO COUNTY FIRE PROTECTION DISTRICT, Tax Code: 14403, FENIX G/L Org Code: 8561000**

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

**Definitions for this Special Notice:**

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 2.693225%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 2.693225%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

**Proposition 13’s 1% Ad Valorem Property Taxes:**

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>9,976,684</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>241,597</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 10,218,281	
<b>Unsecured</b>	<b>0110</b>	<b>172,904</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>74,864</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 10,466,049	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(224,051)</b>	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>10,241,998</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:	(1,178,165)	} [ 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:	25,877	

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.

FYI: The following distribution factors are in effect for July 2021 - June 2022:

2.693225%	= AB8 Factor (for current year secured/unsecured tax rolls)
2.693225%	= Supplemental Factor (for current year supplemental tax rolls)





# 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 1, 2021  
TO: **GARDEN VALLEY FIRE PROTECTION DISTRICT**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

**Caldor Fire Special Notice – Potential Effect on Property Tax Revenues**  
**For: GARDEN VALLEY FIRE PROTECTION DISTRICT, Tax Code: 14404, FENIX G/L Org Code: 8555000**

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

**Definitions for this Special Notice:**

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.118144%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.118144%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

**Proposition 13’s 1% Ad Valorem Property Taxes:**

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>437,648</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>12,751</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 450,399	
<b>Unsecured</b>	<b>0110</b>	<b>7,585</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>3,284</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 461,268	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(9,900)</b>	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>451,368</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:	(57,683)	} [ 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:	59,019	

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.

FYI: The following distribution factors are in effect for July 2021 - June 2022:

0.118144%	= AB8 Factor (for current year secured/unsecured tax rolls)
0.118144%	= Supplemental Factor (for current year supplemental tax rolls)



# 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 1, 2021  
TO: **GEORGETOWN FIRE PROTECTION DISTRICT**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

**Caldor Fire Special Notice – Potential Effect on Property Tax Revenues**  
**For: GEORGETOWN FIRE PROTECTION DISTRICT, Tax Code: 14405, FENIX G/L Org Code: 8557000**

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

**Definitions for this Special Notice:**

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.138225%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.138225%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

**Proposition 13’s 1% Ad Valorem Property Taxes:**

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>512,036</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>12,160</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 524,196	
<b>Unsecured</b>	<b>0110</b>	<b>8,874</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>3,842</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 536,912	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(11,479)</b>	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>525,433</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:	(82,695)	} [ 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:	92,859	

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.

FYI: The following distribution factors are in effect for July 2021 - June 2022:

0.138225% = AB8 Factor (for current year secured/unsecured tax rolls)
0.138225% = Supplemental Factor (for current year supplemental tax rolls)





# 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 1, 2021  
TO: LAKE VALLEY FIRE PROTECTION DISTRICT  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

**Caldor Fire Special Notice – Potential Effect on Property Tax Revenues**  
**For: LAKE VALLEY FIRE PROTECTION DISTRICT, Tax Code: 14406, FENIX G/L Org Code: 8558000**

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

**Definitions for this Special Notice:**

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 1.399105%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 1.399105%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

**Proposition 13’s 1% Ad Valorem Property Taxes:**

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>5,182,793</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>87,095</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	5,269,888	
<b>Unsecured</b>	<b>0110</b>	<b>89,822</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>38,891</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		5,398,601	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(113,672)</b>	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>5,284,929</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:

(259,311) } [ 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.

FYI: The following distribution factors are in effect for July 2021 - June 2022:

1.399105% = AB8 Factor (for current year secured/unsecured tax rolls)  
1.399105% = Supplemental Factor (for current year supplemental tax rolls)



# 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 1, 2021  
TO: **MEEKS BAY FIRE PROTECTION DISTRICT**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

**Caldor Fire Special Notice – Potential Effect on Property Tax Revenues**  
**For: MEEKS BAY FIRE PROTECTION DISTRICT, Tax Code: 14407, FENIX G/L Org Code: 8551000**

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

**Definitions for this Special Notice:**

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.261900%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.261900%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

**Proposition 13’s 1% Ad Valorem Property Taxes:**

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>970,173</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>11,549</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 981,722	
<b>Unsecured</b>	<b>0110</b>	<b>16,814</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>7,280</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 1,005,816	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(20,777)</b>	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>985,039</u>	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(110,853)	} [ 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:		16,138	
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.
FYI: The following distribution factors are in effect for July 2021 - June 2022:			0.261900% = AB8 Factor (for current year secured/unsecured tax rolls) 0.261900% = Supplemental Factor (for current year supplemental tax rolls)





# 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 1, 2021  
TO: **MOSQUITO FIRE PROTECTION DISTRICT**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

**Caldor Fire Special Notice – Potential Effect on Property Tax Revenues**  
**For: MOSQUITO FIRE PROTECTION DISTRICT, Tax Code: 14408, FENIX G/L Org Code: 8554000**

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

**Definitions for this Special Notice:**

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.043176%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.043176%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

**Proposition 13’s 1% Ad Valorem Property Taxes:**

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>159,940</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>2,744</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 162,684	
<b>Unsecured</b>	<b>0110</b>	<b>2,772</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>1,200</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 166,656	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(3,544)</b>	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>163,112</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:	(18,037)	} [ 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:	(6,763)	

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.

FYI: The following distribution factors are in effect for July 2021 - June 2022: 0.043176% = AB8 Factor (for current year secured/unsecured tax rolls)  
0.043176% = Supplemental Factor (for current year supplemental tax rolls)



# 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 1, 2021  
TO: **PIONEER FIRE PROTECTION DISTRICT**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

**Caldor Fire Special Notice – Potential Effect on Property Tax Revenues**  
**For: PIONEER FIRE PROTECTION DISTRICT, Tax Code: 14409, FENIX G/L Org Code: 8550000**

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

**Definitions for this Special Notice:**

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.201652%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.201652%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

**Proposition 13’s 1% Ad Valorem Property Taxes:**

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

## FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>746,992</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>16,448</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 763,440	
<b>Unsecured</b>	<b>0110</b>	<b>12,946</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>5,605</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		781,991	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(16,621)</b>	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>765,370</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:

(74,858) } [ 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.

FYI: The following distribution factors are in effect for July 2021 - June 2022:

0.201652% = AB8 Factor (for current year secured/unsecured tax rolls)  
0.201652% = Supplemental Factor (for current year supplemental tax rolls)





# 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 1, 2021  
TO: **RESCUE FIRE PROTECTION DISTRICT**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

# Caldor Fire Special Notice – Potential Effect on Property Tax Revenues

For: **RESCUE FIRE PROTECTION DISTRICT**, Tax Code: 14410, FENIX G/L Org Code: 8560000

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

## Definitions for this Special Notice:

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.316646%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.316646%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

## Proposition 13’s 1% Ad Valorem Property Taxes:

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

## FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>1,172,972</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>17,653</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	1,190,625	
<b>Unsecured</b>	<b>0110</b>	<b>20,329</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>8,802</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,219,756	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(25,920)</b>	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>1,193,836</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:	(55,765) (19,046)	}	[ 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.

FYI: The following distribution factors are in effect for July 2021 - June 2022:

0.316646%	=	AB8 Factor (for current year secured/unsecured tax rolls)
0.316646%	=	Supplemental Factor (for current year supplemental tax rolls)



# 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 1, 2021  
TO: **GEORGETOWN DIVIDE RECREATION DISTRICT**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

**Caldor Fire Special Notice – Potential Effect on Property Tax Revenues**  
**For: GEORGETOWN DIVIDE RECREATION DISTRICT, Tax Code: 14501, FENIX G/L Org Code: 8460600**

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

**Definitions for this Special Notice:**

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.117637%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.117637%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

**Proposition 13’s 1% Ad Valorem Property Taxes:**

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>435,770</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>8,817</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 444,587	
<b>Unsecured</b>	<b>0110</b>	<b>7,552</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>3,270</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 455,409	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(9,668)</b>	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>445,741</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is: (31,835) }  
FYI: local agency’s ERAF II amount for the FY is: } [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.

FYI: The following distribution factors are in effect for July 2021 - June 2022:  
0.117637% = AB8 Factor (for current year secured/unsecured tax rolls)  
0.117637% = Supplemental Factor (for current year supplemental tax rolls)





# 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 1, 2021  
TO: **TAHOE JOINT RESOURCE CONSERVATION DISTRICT**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

**Caldor Fire Special Notice – Potential Effect on Property Tax Revenues**  
**For: TAHOE JOINT RESOURCE CONSERVATION DISTRICT, Tax Code: 14601, FENIX G/L Org Code: 8142420**

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

**Definitions for this Special Notice:**

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.026058%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.026058%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

**Proposition 13’s 1% Ad Valorem Property Taxes:**

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>96,528</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>1,466</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>	<b>(4,890)</b>	On Teeter Plan, see above.
Total Estimate for Object	0100	93,104	
<b>Unsecured</b>	<b>0110</b>	<b>1,673</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>724</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		95,501	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(1,995)</b>	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>93,506</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:

} [ 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.

FYI: The following distribution factors are in effect for July 2021 - June 2022:

0.026058% = AB8 Factor (for current year secured/unsecured tax rolls)  
0.026058% = Supplemental Factor (for current year supplemental tax rolls)



# 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 1, 2021  
TO: **TAHOE-TRUCKEE SANITATION DISTRICT**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

**Caldor Fire Special Notice – Potential Effect on Property Tax Revenues**  
**For: TAHOE-TRUCKEE SANITATION DISTRICT, Tax Code: 14701, FENIX G/L Org Code: 8712000**

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

**Definitions for this Special Notice:**

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.060329%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.060329%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

**Proposition 13’s 1% Ad Valorem Property Taxes:**

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>223,481</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>2,513</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 225,994	
<b>Unsecured</b>	<b>0110</b>	<b>3,873</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>1,677</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 231,544	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(4,769)</b>	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>226,775</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:

} [ 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.

FYI: The following distribution factors are in effect for July 2021 - June 2022:

0.060329% = AB8 Factor (for current year secured/unsecured tax rolls)  
0.060329% = Supplemental Factor (for current year supplemental tax rolls)





# 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 1, 2021  
TO: **EL DORADO COUNTY WATER AGENCY**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

**Caldor Fire Special Notice – Potential Effect on Property Tax Revenues**  
**For: EL DORADO COUNTY WATER AGENCY, Tax Code: 14801, FENIX G/L Org Code: 7200000**

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

**Definitions for this Special Notice:**

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.884858%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.884858%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

**Proposition 13’s 1% Ad Valorem Property Taxes:**

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

## FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date Revenue Estimates

**For: EL DORADO 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>
<b>Secured – Local</b>	<b>0100</b>	<b>3,277,835</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>57,136</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>	<b>(48,998)</b>	On Teeter Plan, see above.
Total Estimate for Object	0100	3,285,973	
<b>Unsecured</b>	<b>0110</b>	<b>56,808</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>24,596</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		3,367,377	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(71,222)</b>	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><b>3,296,155</b></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:

(362,845) } [ 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.

FYI: The following distribution factors are in effect for July 2021 - June 2022:

0.884858% = AB8 Factor (for current year secured/unsecured tax rolls)  
0.884858% = Supplemental Factor (for current year supplemental tax rolls)



# 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 1, 2021  
TO: **EL DORADO IRRIGATION DISTRICT**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

## Caldor Fire Special Notice – Potential Effect on Property Tax Revenues

For: **EL DORADO IRRIGATION DISTRICT**, Tax Code: 14802, FENIX G/L Org Code: 8713300

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

### Definitions for this Special Notice:

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 3.746702%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 3.746702%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

### Proposition 13’s 1% Ad Valorem Property Taxes:

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

## FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>13,879,145</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>202,353</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 14,081,498	
<b>Unsecured</b>	<b>0110</b>	<b>240,537</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>104,147</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 14,426,182	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(306,543)</b>	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>14,119,639</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:

} [ 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.

FYI: The following distribution factors are in effect for July 2021 - June 2022:

3.746702% = AB8 Factor (for current year secured/unsecured tax rolls)  
3.746702% = Supplemental Factor (for current year supplemental tax rolls)





# 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 1, 2021  
TO: **GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

**Caldor Fire Special Notice – Potential Effect on Property Tax Revenues**  
**For: GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT, Tax Code: 14803, FENIX G/L Org Code: 8716601**

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

**Definitions for this Special Notice:**

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.464423%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.464423%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

**Proposition 13’s 1% Ad Valorem Property Taxes:**

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>1,720,391</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>42,918</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 1,763,309	
<b>Unsecured</b>	<b>0110</b>	<b>29,816</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>12,910</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 1,806,035	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(38,619)</b>	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>1,767,416</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:

(65,253) } [ 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.

FYI: The following distribution factors are in effect for July 2021 - June 2022:

0.464423% = AB8 Factor (for current year secured/unsecured tax rolls)  
0.464423% = Supplemental Factor (for current year supplemental tax rolls)



# 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 1, 2021  
TO: **KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

**Caldor Fire Special Notice – Potential Effect on Property Tax Revenues**  
**For: KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT, Tax Code: 14804, FENIX G/L Org Code: 8714400**

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

**Definitions for this Special Notice:**

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.000069%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.000069%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

**Proposition 13’s 1% Ad Valorem Property Taxes:**

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date Revenue Estimates**  
**For: KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT. Tax Code: 14804. G/L Organization Code: 8714400**

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>256</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>4</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 260	
<b>Unsecured</b>	<b>0110</b>	<b>4</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>2</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 266	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(6)</b>	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>260</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:

} [ 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.

FYI: The following distribution factors are in effect for July 2021 - June 2022:

0.000069% = AB8 Factor (for current year secured/unsecured tax rolls)  
0.000069% = Supplemental Factor (for current year supplemental tax rolls)





# 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 1, 2021  
TO: **McKINNEY WATER DISTRICT**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

## Caldor Fire Special Notice – Potential Effect on Property Tax Revenues

For: **McKINNEY WATER DISTRICT**, Tax Code: 14805, FENIX G/L Org Code: 8706000

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

### Definitions for this Special Notice:

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.011404%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.011404%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

### Proposition 13’s 1% Ad Valorem Property Taxes:

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

## FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>42,245</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>796</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 43,041	
<b>Unsecured</b>	<b>0110</b>	<b>732</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>317</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 44,090	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(929)</b>	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>43,161</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:

} [ 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.

FYI: The following distribution factors are in effect for July 2021 - June 2022:

0.011404% = AB8 Factor (for current year secured/unsecured tax rolls)  
0.011404% = Supplemental Factor (for current year supplemental tax rolls)



# 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 1, 2021  
TO: **SOUTH TAHOE PUBLIC UTILITY DISTRICT**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

**Caldor Fire Special Notice – Potential Effect on Property Tax Revenues**  
**For: SOUTH TAHOE PUBLIC UTILITY DISTRICT, Tax Code: 14806, FENIX G/L Org Code: 8715000**

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

**Definitions for this Special Notice:**

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 2.607867%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 2.607867%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

**Proposition 13’s 1% Ad Valorem Property Taxes:**

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>9,660,486</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>142,505</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>	<b>(579,768)</b>	On Teeter Plan, see above.
Total Estimate for Object	0100	9,223,223	
<b>Unsecured</b>	<b>0110</b>	<b>167,424</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>72,491</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		9,463,138	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(198,343)</b>	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>9,264,795</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:

} [ 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.

FYI: The following distribution factors are in effect for July 2021 - June 2022:

2.607867% = AB8 Factor (for current year secured/unsecured tax rolls)  
2.607867% = Supplemental Factor (for current year supplemental tax rolls)





# 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 1, 2021  
TO: **TAHOE CITY PUBLIC UTILITY DISTRICT**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

**Caldor Fire Special Notice – Potential Effect on Property Tax Revenues**  
**For: TAHOE CITY PUBLIC UTILITY DISTRICT, Tax Code: 14807, FENIX G/L Org Code: 8710100**

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

**Definitions for this Special Notice:**

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.479184%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.479184%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

**Proposition 13’s 1% Ad Valorem Property Taxes:**

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>1,775,072</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>19,954</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	1,795,026	
<b>Unsecured</b>	<b>0110</b>	<b>30,763</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>13,320</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,839,109	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(37,886)</b>	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>1,801,223</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:

} [ 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.

FYI: The following distribution factors are in effect for July 2021 - June 2022:

0.479184% = AB8 Factor (for current year secured/unsecured tax rolls)  
0.479184% = Supplemental Factor (for current year supplemental tax rolls)



# 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 1, 2021  
TO: **BUCKEYE UNION ELEMENTARY SCHOOL DISTRICT**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

**Caldor Fire Special Notice – Potential Effect on Property Tax Revenues**  
**For: BUCKEYE UNION ELEMENTARY SCHOOL DISTRICT, Tax Code: 15101, FENIX G/L Org Code: 901001**

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

**Definitions for this Special Notice:**

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 3.611456%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 9.812470%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

**Proposition 13’s 1% Ad Valorem Property Taxes:**

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>13,378,145</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>171,318</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 13,549,463	
<b>Unsecured</b>	<b>0110</b>	<b>231,854</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>100,388</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 13,881,705	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	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>13,881,705</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:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (296,540)

The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2021 - June 2022:

3.611456% = AB8 Factor (for current year secured/unsecured tax rolls)  
9.812470% = Supplemental Factor (for current year supplemental tax rolls)





# 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 1, 2021  
TO: **CAMINO UNION ELEMENTARY SCHOOL DISTRICT**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

**Caldor Fire Special Notice – Potential Effect on Property Tax Revenues**  
**For: CAMINO UNION ELEMENTARY SCHOOL DISTRICT, Tax Code: 15102, FENIX G/L Org Code: 902001**

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

**Definitions for this Special Notice:**

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.380063%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.440840%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

**Proposition 13’s 1% Ad Valorem Property Taxes:**

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>1,407,891</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>33,582</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 1,441,473	
<b>Unsecured</b>	<b>0110</b>	<b>24,400</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>10,565</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 1,476,438	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	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>1,476,438</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:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (31,409) The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2021 - June 2022:  
0.380063% = AB8 Factor (for current year secured/unsecured tax rolls)  
0.440840% = Supplemental Factor (for current year supplemental tax rolls)



# 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 1, 2021  
TO: **GOLD OAK UNION SCHOOL DISTRICT**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

## Caldor Fire Special Notice – Potential Effect on Property Tax Revenues

For: **GOLD OAK UNION SCHOOL DISTRICT**, Tax Code: 15103, FENIX G/L Org Code: 904001

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

### Definitions for this Special Notice:

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.479651%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.489710%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

### Proposition 13’s 1% Ad Valorem Property Taxes:

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

## FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>1,776,801</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>29,801</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 1,806,602	
<b>Unsecured</b>	<b>0110</b>	<b>30,793</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>13,333</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 1,850,728	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	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>1,850,728</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:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (39,455)

The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2021 - June 2022:

0.479651% = AB8 Factor (for current year secured/unsecured tax rolls)  
0.489710% = Supplemental Factor (for current year supplemental tax rolls)





# 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 1, 2021  
TO: **GOLD TRAIL UNION SCHOOL DISTRICT**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

**Caldor Fire Special Notice – Potential Effect on Property Tax Revenues**  
**For: GOLD TRAIL UNION SCHOOL DISTRICT, Tax Code: 15104, FENIX G/L Org Code: 905001**

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

**Definitions for this Special Notice:**

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.506498%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.642420%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

**Proposition 13’s 1% Ad Valorem Property Taxes:**

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>1,876,253</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>41,846</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	1,918,099	
<b>Unsecured</b>	<b>0110</b>	<b>32,517</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>14,079</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,964,695	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	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>1,964,695</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:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (42,039)

The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2021 - June 2022:

0.506498% = AB8 Factor (for current year secured/unsecured tax rolls)  
0.642420% = Supplemental Factor (for current year supplemental tax rolls)



# 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 1, 2021  
TO: **INDIAN DIGGINGS SCHOOL DISTRICT**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

# Caldor Fire Special Notice – Potential Effect on Property Tax Revenues

For: **INDIAN DIGGINGS SCHOOL DISTRICT**, Tax Code: 15105, FENIX G/L Org Code: 906001

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

## Definitions for this Special Notice:

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.021002%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.019340%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

## Proposition 13’s 1% Ad Valorem Property Taxes:

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>77,799</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>1,389</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 79,188	
<b>Unsecured</b>	<b>0110</b>	<b>1,348</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>584</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		81,120	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	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>81,120</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:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (1,745)

The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2021 - June 2022:

0.021002% = AB8 Factor (for current year secured/unsecured tax rolls)  
0.019340% = Supplemental Factor (for current year supplemental tax rolls)





# 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 1, 2021  
TO: **LATROBE ELEMENTARY SCHOOL DISTRICT**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

**Caldor Fire Special Notice – Potential Effect on Property Tax Revenues**  
**For: LATROBE ELEMENTARY SCHOOL DISTRICT, Tax Code: 15106, FENIX G/L Org Code: 908001**

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

**Definitions for this Special Notice:**

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.641282%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.000000%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

**Proposition 13’s 1% Ad Valorem Property Taxes:**

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>2,375,541</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>25,132</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 2,400,673	
<b>Unsecured</b>	<b>0110</b>	<b>41,170</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>17,826</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 2,459,669	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	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>2,459,669</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:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (49,447)

The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2021 - June 2022:

0.641282% = AB8 Factor (for current year secured/unsecured tax rolls)  
0.000000% = Supplemental Factor (for current year supplemental tax rolls)



# 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 1, 2021  
TO: **MOTHER LODE UNION ELEMENTARY SCHOOL DISTRICT**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

**Caldor Fire Special Notice – Potential Effect on Property Tax Revenues**  
**For: MOTHER LODE UNION ELEMENTARY SCHOOL DISTRICT, Tax Code: 15107, FENIX G/L Org Code: 910001**

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

**Definitions for this Special Notice:**

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 1.086657%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 1.020140%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

**Proposition 13’s 1% Ad Valorem Property Taxes:**

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>4,025,372</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>74,366</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 4,099,738	
<b>Unsecured</b>	<b>0110</b>	<b>69,763</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>30,206</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 4,199,707	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	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>4,199,707</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:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (90,067)

The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2021 - June 2022:  
1.086657% = AB8 Factor (for current year secured/unsecured tax rolls)  
1.020140% = Supplemental Factor (for current year supplemental tax rolls)





# 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 1, 2021  
TO: **PIONEER UNION ELEMENTARY SCHOOL DISTRICT**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

## Caldor Fire Special Notice – Potential Effect on Property Tax Revenues

For: **PIONEER UNION ELEMENTARY SCHOOL DISTRICT**, Tax Code: 15108, FENIX G/L Org Code: 912001

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

### Definitions for this Special Notice:

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.533459%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.271830%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

### Proposition 13’s 1% Ad Valorem Property Taxes:

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>1,976,126</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>43,212</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	2,019,338	
<b>Unsecured</b>	<b>0110</b>	<b>34,248</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>14,829</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		2,068,415	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	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>2,068,415</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:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (44,011)

The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2021 - June 2022:

0.533459% = AB8 Factor (for current year secured/unsecured tax rolls)  
0.271830% = Supplemental Factor (for current year supplemental tax rolls)



# 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 1, 2021  
TO: **PLACERVILLE UNION ELEMENTARY SCHOOL DISTRICT**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

**Caldor Fire Special Notice – Potential Effect on Property Tax Revenues**  
**For: PLACERVILLE UNION ELEMENTARY SCHOOL DISTRICT, Tax Code: 15109, FENIX G/L Org Code: 913001**

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

**Definitions for this Special Notice:**

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.982314%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 1.313350%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

**Proposition 13’s 1% Ad Valorem Property Taxes:**

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>3,638,848</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>98,959</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 3,737,807	
<b>Unsecured</b>	<b>0110</b>	<b>63,064</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>27,305</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 3,828,176	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	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>3,828,176</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:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (82,625) The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2021 - June 2022: 0.982314% = AB8 Factor (for current year secured/unsecured tax rolls)  
1.313350% = Supplemental Factor (for current year supplemental tax rolls)





# 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 1, 2021  
TO: **POLLOCK PINES ELEMENTARY SCHOOL DISTRICT**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

**Caldor Fire Special Notice – Potential Effect on Property Tax Revenues**  
**For: POLLOCK PINES ELEMENTARY SCHOOL DISTRICT, Tax Code: 15110, FENIX G/L Org Code: 914001**

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

**Definitions for this Special Notice:**

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.573351%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.638350%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

**Proposition 13’s 1% Ad Valorem Property Taxes:**

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>2,123,900</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>72,485</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	2,196,385	
<b>Unsecured</b>	<b>0110</b>	<b>36,809</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>15,937</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		2,249,131	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	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>2,249,131</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:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (47,963)

The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2021 - June 2022:

0.573351% = AB8 Factor (for current year secured/unsecured tax rolls)  
0.638350% = Supplemental Factor (for current year supplemental tax rolls)



# 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 1, 2021  
TO: **RESCUE UNION ELEMENTARY SCHOOL DISTRICT**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

**Caldor Fire Special Notice – Potential Effect on Property Tax Revenues**  
**For: RESCUE UNION ELEMENTARY SCHOOL DISTRICT, Tax Code: 15111, FENIX G/L Org Code: 915001**

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

**Definitions for this Special Notice:**

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 3.013777%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 3.600010%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

**Proposition 13’s 1% Ad Valorem Property Taxes:**

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>11,164,125</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>132,475</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	11,296,600	
<b>Unsecured</b>	<b>0110</b>	<b>193,484</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>83,774</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		11,573,858	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	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>11,573,858</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:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (243,049)

The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2021 - June 2022:

3.013777% = AB8 Factor (for current year secured/unsecured tax rolls)  
3.600010% = Supplemental Factor (for current year supplemental tax rolls)





# 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 1, 2021  
TO: **SILVER FORK ELEMENTARY SCHOOL DISTRICT**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

**Caldor Fire Special Notice – Potential Effect on Property Tax Revenues**  
**For: SILVER FORK ELEMENTARY SCHOOL DISTRICT, Tax Code: 15112, FENIX G/L Org Code: 916001**

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

**Definitions for this Special Notice:**

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.065114%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.000000%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

**Proposition 13’s 1% Ad Valorem Property Taxes:**

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>241,206</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>18,701</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 259,907	
<b>Unsecured</b>	<b>0110</b>	<b>4,180</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>1,810</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 265,897	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	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>265,897</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:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (5,647) The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2021 - June 2022: 0.065114% = AB8 Factor (for current year secured/unsecured tax rolls)  
0.000000% = Supplemental Factor (for current year supplemental tax rolls)



# 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 1, 2021  
TO: **EL DORADO UNION HIGH SCHOOL DISTRICT**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

**Caldor Fire Special Notice – Potential Effect on Property Tax Revenues**  
**For: EL DORADO UNION HIGH SCHOOL DISTRICT, Tax Code: 15201, FENIX G/L Org Code: 918001**

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

**Definitions for this Special Notice:**

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 9.326767%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 6.769362%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

**Proposition 13’s 1% Ad Valorem Property Taxes:**

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>34,549,732</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>572,498</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 35,122,230	
<b>Unsecured</b>	<b>0110</b>	<b>598,776</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>259,256</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 35,980,262	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	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>35,980,262</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:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (762,927)

The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2021 - June 2022:

9.326767% = AB8 Factor (for current year secured/unsecured tax rolls)  
6.769362% = Supplemental Factor (for current year supplemental tax rolls)





# 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 1, 2021  
TO: **BLACK OAK MINE UNIFIED SCHOOL DISTRICT (K-12)**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

**Caldor Fire Special Notice – Potential Effect on Property Tax Revenues**  
**For: BLACK OAK MINE UNIFIED SCHOOL DISTRICT (K-12), Tax Code: 15301, FENIX G/L Org Code: 909001**

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

**Definitions for this Special Notice:**

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 1.845128%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 1.265500%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

**Proposition 13’s 1% Ad Valorem Property Taxes:**

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>6,835,024</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>130,729</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 6,965,753	
<b>Unsecured</b>	<b>0110</b>	<b>118,457</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>51,289</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 7,135,499	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	----- -	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>7,135,499</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:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (152,321)

The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2021 - June 2022:

1.845128% = AB8 Factor (for current year secured/unsecured tax rolls)  
1.265500% = Supplemental Factor (for current year supplemental tax rolls)



# 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 1, 2021  
TO: LAKE TAHOE UNIFIED SCHOOL DISTRICT (K-12)  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

**Caldor Fire Special Notice – Potential Effect on Property Tax Revenues**  
**For: LAKE TAHOE UNIFIED SCHOOL DISTRICT (K-12), Tax Code: 15302, FENIX G/L Org Code: 907001**

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

**Definitions for this Special Notice:**

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor** – **6.034232%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor** – **3.691640%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

**Proposition 13’s 1% Ad Valorem Property Taxes:**

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>22,352,987</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>350,724</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>	<b>(1,332,312)</b>	On Teeter Plan, see above.
Total Estimate for Object	0100	21,371,399	
<b>Unsecured</b>	<b>0110</b>	<b>387,396</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>167,734</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		21,926,529	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	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>21,926,529</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:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (459,331)

The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2021 - June 2022:

6.034232% = AB8 Factor (for current year secured/unsecured tax rolls)  
3.691640% = Supplemental Factor (for current year supplemental tax rolls)





# 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 1, 2021  
TO: **TAHOE TRUCKEE UNIFIED SCHOOL DISTRICT (K-12)**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

**Caldor Fire Special Notice – Potential Effect on Property Tax Revenues**  
**For: TAHOE TRUCKEE UNIFIED SCHOOL DISTRICT (K-12), Tax Code: 15303, FENIX G/L Org Code: 977081**

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

**Definitions for this Special Notice:**

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.874211%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.000000%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

**Proposition 13’s 1% Ad Valorem Property Taxes:**

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>3,238,395</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>36,303</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 3,274,698	
<b>Unsecured</b>	<b>0110</b>	<b>56,124</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>24,300</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 3,355,122	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	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>3,355,122</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:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (69,097)

The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2021 - June 2022:

0.874211% = AB8 Factor (for current year secured/unsecured tax rolls)  
0.000000% = Supplemental Factor (for current year supplemental tax rolls)



# 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 1, 2021  
TO: LAKE TAHOE COMMUNITY COLLEGE  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

## Caldor Fire Special Notice – Potential Effect on Property Tax Revenues

For: LAKE TAHOE COMMUNITY COLLEGE, Tax Code: 15401, FENIX G/L Org Code: 924011

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

### Definitions for this Special Notice:

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 1.452841%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 1.452841%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

### Proposition 13’s 1% Ad Valorem Property Taxes:

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

## FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>5,381,851</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>84,428</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>	<b>(320,735)</b>	On Teeter Plan, see above.
Total Estimate for Object	0100	5,145,544	
<b>Unsecured</b>	<b>0110</b>	<b>93,272</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>40,385</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		5,279,201	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	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>5,279,201</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:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (110,593)

The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2021 - June 2022:

1.452841% = AB8 Factor (for current year secured/unsecured tax rolls)  
1.452841% = Supplemental Factor (for current year supplemental tax rolls)





# 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 1, 2021  
TO: **LOS RIOS COMMUNITY COLLEGE**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

## Caldor Fire Special Notice – Potential Effect on Property Tax Revenues

For: **LOS RIOS COMMUNITY COLLEGE**, Tax Code: 15402, FENIX G/L Org Code: 975081

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

### Definitions for this Special Notice:

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 3.648065%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 3.648065%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

### Proposition 13’s 1% Ad Valorem Property Taxes:

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>13,513,758</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>222,363</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 13,736,121	
<b>Unsecured</b>	<b>0110</b>	<b>234,205</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>101,405</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 14,071,731	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	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>14,071,731</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:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (297,993)

The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2021 - June 2022:

3.648065% = AB8 Factor (for current year secured/unsecured tax rolls)  
3.648065% = Supplemental Factor (for current year supplemental tax rolls)



# 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 1, 2021  
TO: **SIERRA COMMUNITY COLLEGE**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

## Caldor Fire Special Notice – Potential Effect on Property Tax Revenues

For: **SIERRA COMMUNITY COLLEGE**, Tax Code: 15403, FENIX G/L Org Code: 974081

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

### Definitions for this Special Notice:

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.176970%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.176970%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

### Proposition 13’s 1% Ad Valorem Property Taxes:

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

## FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>655,561</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>10,793</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 666,354	
<b>Unsecured</b>	<b>0110</b>	<b>11,361</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>4,919</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 682,634	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	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>682,634</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:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (14,550)

The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2021 - June 2022:

0.176970% = AB8 Factor (for current year secured/unsecured tax rolls)  
0.176970% = Supplemental Factor (for current year supplemental tax rolls)





# 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 1, 2021  
TO: **EL DORADO COUNTY OFFICE OF EDUCATION**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

**Caldor Fire Special Notice – Potential Effect on Property Tax Revenues**  
**For: EL DORADO COUNTY OFFICE OF EDUCATION, Tax Code: 15501, FENIX G/L Org Code: 919001**

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

**Definitions for this Special Notice:**

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 2.042076%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 2.042076%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

**Proposition 13’s 1% Ad Valorem Property Taxes:**

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date Revenue Estimates**  
**For: EL DORADO COUNTY 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>
<b>Secured – Local</b>	<b>0100</b>	<b>7,564,591</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>134,567</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>	<b>(140,027)</b>	On Teeter Plan, see above.
Total Estimate for Object	0100	7,559,131	
<b>Unsecured</b>	<b>0110</b>	<b>131,101</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>56,764</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		7,746,996	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	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>7,746,996</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:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (164,287)

The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2021 - June 2022:

2.042076% = AB8 Factor (for current year secured/unsecured tax rolls)  
2.042076% = Supplemental Factor (for current year supplemental tax rolls)



# 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 1, 2021  
TO: **SOUTH TAHOE RDA SUCCESSOR AGENCY**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

**Caldor Fire Special Notice – Potential Effect on Property Tax Revenues**  
**For: SOUTH TAHOE RDA SUCCESSOR AGENCY, Tax Code: 17101, FENIX G/L Org Code: 7903085**

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

**Definitions for this Special Notice:**

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 0.000000%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 0.000000%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

**Proposition 13’s 1% Ad Valorem Property Taxes:**

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>0</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>61,019</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>	<b>5,130,691</b>	On Teeter Plan, see above.
Total Estimate for Object	0100	5,191,710	
<b>Unsecured</b>	<b>0110</b>	<b>0</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>0</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		5,191,710	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(117,537)</b>	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>5,074,173</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:

} [ 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.

FYI: The following distribution factors are in effect for July 2021 - June 2022:

0.000000% = AB8 Factor (for current year secured/unsecured tax rolls)  
0.000000% = Supplemental Factor (for current year supplemental tax rolls)





# 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 1, 2021  
TO: **EDUCATIONAL REVENUE AUGMENTATION FUND (ERAF)**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

**Caldor Fire Special Notice – Potential Effect on Property Tax Revenues**  
**For: EDUCATIONAL REVENUE AUGMENTATION FUND (ERAF), Tax Code: 15601, FENIX G/L Org Code: 991000**

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

**Definitions for this Special Notice:**

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 11.247552%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 11.247552%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

**Proposition 13’s 1% Ad Valorem Property Taxes:**

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

**FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date 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>
<b>Secured – Local</b>	<b>0100</b>	<b>41,665,017</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>	<b>0</b>	On Teeter Plan, see above.
Total Estimate for Object	0100	41,665,017	
<b>Unsecured</b>	<b>0110</b>	<b>722,089</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>312,648</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		42,699,754	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	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>42,699,754</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:	14,241,839	} [ 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:	28,457,917	

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (906,801) The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2021 - June 2022: 11.247552% = AB8 Factor (for current year secured/unsecured tax rolls)  
11.247552% = Supplemental Factor (for current year supplemental tax rolls)



# 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 1, 2021  
TO: **GRAND TOTALS**  
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY21/22 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 2021/22 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](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, 2021 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](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 July 2021 and continue through June 2022. 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 2021.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

# Caldor Fire Special Notice – Potential Effect on Property Tax Revenues

For: **GRAND TOTALS**, Tax Code: N/A, FENIX G/L Org Code: N/A

Property damaged by the Caldor Fire may be eligible for a reduction of ad valorem property tax pursuant to R&T Code §170 et seq. Any such reduction would affect district property tax revenues as outlined below (the table below presumes all else is equal). Additionally, the State may provide relief to certain districts for 2021/22 ad valorem property tax losses. Please review how the Caldor Fire may affect district property tax revenues, pursuant to state statutes, for several years to come even for those districts whose boundaries are not directly affected by the Caldor Fire.

## Definitions for this Special Notice:

**Ad Valorem** – Taxes that are based on the Net Assessed Value as determined by the Assessor.

**Affected Districts** – Only the districts in which the Damaged property is located.

**All Districts** – All 81 taxing jurisdictions (county/cities/districts/schools) with an AB8 Factor or Supplemental Factor.

**AB8 Factor – 100.0000000%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s secured/unsecured tax rolls. Future year AB8 Factors will vary, in part depending upon the Affected District’s ATI Factor share of any tax growth within the Affected District’s TRA. *Note: AB8 Factor is not the same as Annual Tax Increment (ATI) Factor. The ATI Factor is the share of the ‘growth in tax’ allocated to a district within a specific Tax Rate Area (TRA) (see Auditor’s website). The ATI factor and ‘growth in tax’ are used in the 1<sup>st</sup> step of a complex multi-step process to calculate the AB Factors for the Tax Year.*

**Supplemental Factor – 100.0000000%** is the revenue distribution factor for this district for all Proposition 13 1% ad valorem property taxes on the 2021/22 Tax Year’s supplemental tax rolls. Future year Supplemental Factors will vary. *Note: although the South Tahoe Redevelopment Successor Agency shows 0%, they receive 100% of any supplemental revenues within their project area (TRA 002-007 near Stateline).*

**Damaged** – Eligible for R&T §170 reduction in assessed value by the Assessor.

**Restored** – Assessor determines that the Base Year Values may be partially/fully restored.

**Tax Year** – July through June of each year.

## Proposition 13’s 1% Ad Valorem Property Taxes:

Scenario = Property Damaged August 2021 + one of:	Tax Year 2021/22 Effect on Revenue	Tax Year 2022/23 Effect on Revenue	Tax Year 2023/24 Effect on Revenue	Tax Year 2024/25 Effect on Revenue
Not Restored	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8%
Sold in Unrestored Condition February 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase/Decrease Factor: Supplemental	Who: Affected Districts Revenue: Increase/Decrease Factor: a higher/lower AB8%	Who: Affected Districts Revenue: Ongoing Increase/Decrease Factor: Ongoing higher/lower AB8%
Restored October 2022	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: a higher AB8%	Who: Affected Districts Revenue: Ongoing Increase Factor: ongoing higher AB8%
Restored October 2023	Who: All Districts Revenue: Decrease Factor: Supplemental	Who: Affected Districts Revenue: Decrease Factor: a lower AB8%	Who: Affected Districts Revenue: Ongoing Decrease Factor: Ongoing lower AB8% + Who: All Districts Revenue: Increase Factor: Supplemental	Who: Affected Districts Revenue: Increase Factor: higher AB8%
Potential One-Time State Relief	Who: All Districts (except non-basic aid & intercounty K-12) Revenue: Increase Factor: Supplemental	n/a	n/a	n/a

**Voter Debt (Ad Valorem General Obligation Bond Debt Service):**

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the Affected Districts would expect to experience a reduced amount of revenue via the supplemental tax roll. For future Tax Years, the applicable county Auditor-Controller may need to set K-14 Affected District debt service rates higher if the K-14 Affected District's lien date assessed values are negatively impacted.

**Direct Charges (Non-Ad Valorem):**

Since direct charges are non-ad valorem, direct charges are not eligible for R&T Code §170 calamity treatment. However, if the Affected District's direct charge calculation methodology is based on improved/unimproved and/or number of units, then subsequent Tax Years may be affected. Please consult with district counsel, as needed.

## FY21/22 Current Year Property Tax Roll – 1/1/21 Lien Date Revenue Estimates

**For: GRAND TOTALS. Tax Code: N/A. 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>
<b>Secured – Local</b>	<b>0100</b>	<b>370,436,317</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>5,691,436</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>	<b>0</b>	On Teeter Plan, see above.
Total Estimate for Object	0100	376,127,753	
<b>Unsecured</b>	<b>0110</b>	<b>6,419,970</b>	Net of ERAF I and ERAF II.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>2,779,699</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		385,327,422	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(8,160,584)</b>	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><b>377,166,838</b></u>	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(14,241,839)	} [ 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:		(28,457,917)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		3,911,897	The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: The following distribution factors are in effect for July 2021 - June 2022:		100.0000000%	= AB8 Factor (for current year secured/unsecured tax rolls)
		100.0000000%	= Supplemental Factor (for current year supplemental tax rolls)