



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 31, 2022
TO: **COUNTY GENERAL FUND**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	83,233,445	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	1,771,920	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100	(1,738,728)	On Teeter Plan, see above.
Total Estimate for Object	0100	83,266,637	
Unsecured	0110	1,613,828	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	573,705	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		85,454,170	
Property Tax Administrative Cost	0100	(1,576,643)	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>83,877,527</u>	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(6,796,897)	} Negatives amounts = reductions to local agency’s revenues, while } Positive amounts = additions to local agency’s revenues.
FYI: local agency’s ERAF II amount for the FY is:		(27,056,871)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		3,643,016	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 2022 - June 2023: 20.984350% = AB8 Factor (for current year secured/unsecured tax rolls)
20.984350% = Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 31, 2022
TO: **COUNTY ACCUMULATIVE CAPITAL OUTLAY FUND**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T§5451-5456 for allocation rules.
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- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	1,831,875	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	36,562	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100	(36,061)	On Teeter Plan, see above.
Total Estimate for Object	0100	1,832,376	
Unsecured	0110	35,519	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	12,627	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,880,522	
Property Tax Administrative Cost	0100	(34,636)	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>1,845,886</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is: (641,159) }
FYI: local agency’s ERAF II amount for the FY is: 0 } [Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = additions to local agency’s revenues.

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 2022 - June 2023:
0.461842% = AB8 Factor (for current year secured/unsecured tax rolls)
0.461842% = Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 31, 2022
TO: **COUNTY ROAD DISTRICT TAX FUND**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

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- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
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- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2022.

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FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	8,127,109	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	142,633	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	8,269,742	
Unsecured	0110	157,578	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	56,018	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		8,483,338	
Property Tax Administrative Cost	0100	(155,235)	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>8,328,103</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:

(652,956)	}	Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.
0		

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 2022 - June 2023:

2.048961% = AB8 Factor (for current year secured/unsecured tax rolls)
2.048961% = Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 31, 2022
TO: **CITY OF PLACERVILLE**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 Lien Date Tax Rolls

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- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T§5451-5456 for allocation rules.
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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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	318,443	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	5,902	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 324,345	
Unsecured	0110	6,174	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	2,195	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 332,714	
Property Tax Administrative Cost	0100	(6,081)	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>326,633</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:
FYI: local agency’s ERAF II amount for the FY is:

0 (50,402)	}	[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.

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0.080284% = AB8 Factor (for current year secured/unsecured tax rolls)
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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 31, 2022
TO: **CITY OF PLACERVILLE PARKING DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 Lien Date Tax Rolls

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FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	21,447	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	1,273	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 22,720	
Unsecured	0110	416	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	148	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 23,284	
Property Tax Administrative Cost	0100	(458)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>22,826</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:
FYI: local agency’s ERAF II amount for the FY is:

0 (1,752)	}	[Negatives amounts = reductions to local agency’s revenues, while [Positive amounts = additions to local agency’s revenues.
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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 2022 - June 2023:

0.005407% = AB8 Factor (for current year secured/unsecured tax rolls)
0.005407% = 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: August 31, 2022
TO: **CITY OF SOUTH LAKE TAHOE**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	11,008,642	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	189,930	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100	(1,296,632)	On Teeter Plan, see above.
Total Estimate for Object	0100	9,901,940	
Unsecured	0110	213,448	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	75,879	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		10,191,267	
Property Tax Administrative Cost	0100	(186,363)	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>10,004,904</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:	(1,050,208)	}	Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.
FYI: local agency’s ERAF II amount for the FY is:	(1,285,926)		

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 2022 - June 2023:

2.775437% = AB8 Factor (for current year secured/unsecured tax rolls)
2.775437% = 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: August 31, 2022
TO: **COUNTY SERVICE AREA #2**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	30,427	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	543	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 30,970	
Unsecured	0110	590	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	210	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 31,770	
Property Tax Administrative Cost	0100	(585)	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>31,185</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:	(28,804) 0	} —	[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 2022 - June 2023:
 0.007671% = AB8 Factor (for current year secured/unsecured tax rolls)
 0.007671% = 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: August 31, 2022
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, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	578,928	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	9,206	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100	(39,895)	On Teeter Plan, see above.
Total Estimate for Object	0100	548,239	
Unsecured	0110	11,225	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	3,990	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		563,454	
Property Tax Administrative Cost	0100	(10,328)	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>553,126</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:	(116,346)	} [Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.
FYI: local agency’s ERAF II amount for the FY is:	(21,735)	

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 2022 - June 2023: 0.145956% = AB8 Factor (for current year secured/unsecured tax rolls)
0.145956% = 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: August 31, 2022
TO: **COUNTY SERVICE AREA #5**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 Lien Date Revenue Estimates

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

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	67,180	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	892	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 68,072	
Unsecured	0110	1,303	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	463	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 69,838	
Property Tax Administrative Cost	0100	(1,286)	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>68,552</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:	(17,553) 0	}	[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 2022 - June 2023:
 0.016937% = AB8 Factor (for current year secured/unsecured tax rolls)
 0.016937% = 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: August 31, 2022
TO: **COUNTY SERVICE AREA #7**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	4,040,515	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	82,206	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	4,122,721	
Unsecured	0110	78,342	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	27,850	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		4,228,913	
Property Tax Administrative Cost	0100	(77,819)	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>4,151,094</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:	(1,371,272) (87,595)	}	[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 2022 - June 2023:

1.018672%	=	AB8 Factor (for current year secured/unsecured tax rolls)
1.018672%	=	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: August 31, 2022
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, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	49,922	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	640	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 50,562	
Unsecured	0110	968	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	344	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 51,874	
Property Tax Administrative Cost	0100	(953)	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>50,921</u>	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(7,155)	} [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:		(20,245)	
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 2022 - June 2023:			0.012586% = AB8 Factor (for current year secured/unsecured tax rolls) 0.012586% = 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: August 31, 2022
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, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	1,809	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	32	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 1,841	
Unsecured	0110	35	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	12	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 1,888	
Property Tax Administrative Cost	0100	(36)	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>1,852</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is: (438) }
FYI: local agency’s ERAF II amount for the FY is: 0 } [Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = additions to local agency’s revenues.

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 2022 - June 2023: 0.000456% = AB8 Factor (for current year secured/unsecured tax rolls)
0.000456% = 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: August 31, 2022
TO: **CAMERON PARK AIRPORT DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 Lien Date Revenue Estimates

For: CAMERON PARK AIRPORT DISTRICT. Tax Code: 14101. G/L Organization Code: 8022000

Current Year Tax Roll Type	G/L Object	Estimated Revenue	Special Notes
Secured – Local	0100	14,842	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	238	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 15,080	
Unsecured	0110	288	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	102	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 15,470	
Property Tax Administrative Cost	0100	(290)	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>15,180</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:	(12,449)	}	{	Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.
FYI: local agency’s ERAF II amount for the FY is:	0	}		

FYI: Unreimbursed Schools’ Property Tax Administrative Cost - The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2022 - June 2023:

0.003742% = AB8 Factor (for current year secured/unsecured tax rolls)
0.003742% = 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: August 31, 2022
TO: **HAPPY HOMESTEAD CEMETERY DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	370,705	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	6,061	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100	(30,523)	On Teeter Plan, see above.
Total Estimate for Object	0100	346,243	
Unsecured	0110	7,188	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	2,555	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		355,986	
Property Tax Administrative Cost	0100	(6,524)	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>349,462</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is: (83,536) }
FYI: local agency’s ERAF II amount for the FY is: 0 } [Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = additions to local agency’s revenues.

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 2022 - June 2023: 0.093460% = AB8 Factor (for current year secured/unsecured tax rolls)
0.093460% = 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: August 31, 2022
TO: **KELSEY CEMETERY DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 Lien Date Revenue Estimates

For: KELSEY CEMETERY DISTRICT. Tax Code: 14202. G/L Organization Code: 8330300

Current Year Tax Roll Type	G/L Object	Estimated Revenue	Special Notes
Secured – Local	0100	2,023	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	105	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 2,128	
Unsecured	0110	39	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	14	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 2,181	
Property Tax Administrative Cost	0100	(41)	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>2,140</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:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost

- The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2022 - June 2023:

0.000510% = AB8 Factor (for current year secured/unsecured tax rolls)
0.000510% = 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: August 31, 2022
TO: **ARROYO VISTA COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	15,192	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	269	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 15,461	
Unsecured	0110	295	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	105	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 15,861	
Property Tax Administrative Cost	0100	(296)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>15,565</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is: (6,698) }
FYI: local agency’s ERAF II amount for the FY is: 0 } [Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = additions to local agency’s revenues.

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 2022 - June 2023:
0.003830% = AB8 Factor (for current year secured/unsecured tax rolls)
0.003830% = 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: August 31, 2022
TO: **AUDUBON HILLS COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	38,947	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	654	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 39,601	
Unsecured	0110	755	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	268	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 40,624	
Property Tax Administrative Cost	0100	(762)	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>39,862</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is: (6,500)
FYI: local agency’s ERAF II amount for the FY is: (1,424)

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

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0.009819% = AB8 Factor (for current year secured/unsecured tax rolls)
0.009819% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 31, 2022
TO: CAMERON ESTATES COMMUNITY SERVICE DISTRICT
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

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

The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	117,078	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	2,127	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 119,205	
Unsecured	0110	2,270	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	807	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 122,282	
Property Tax Administrative Cost	0100	(2,292)	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>119,990</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:	(46,161)	} [Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.
FYI: local agency’s ERAF II amount for the FY is:	0	

FYI: Unreimbursed Schools’ Property Tax Administrative Cost - The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.

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0.029517% = AB8 Factor (for current year secured/unsecured tax rolls)
0.029517% = Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 31, 2022
TO: CAMERON PARK COMMUNITY SERVICE DISTRICT
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	4,665,021	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	72,846	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	4,737,867	
Unsecured	0110	90,451	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	32,155	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		4,860,473	
Property Tax Administrative Cost	0100	(89,415)	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>4,771,058</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:

(539,904) }
(61,836) } [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 2022 - June 2023:

1.176119% = AB8 Factor (for current year secured/unsecured tax rolls)
1.176119% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 31, 2022
TO: **CONNIE LANE COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	10,539	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	202	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 10,741	
Unsecured	0110	204	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	73	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 11,018	
Property Tax Administrative Cost	0100	(204)	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>10,814</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is: (1,994) }
FYI: local agency’s ERAF II amount for the FY is: 0 } [Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = additions to local agency’s revenues.

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 2022 - June 2023: 0.002657% = AB8 Factor (for current year secured/unsecured tax rolls)
0.002657% = 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: August 31, 2022
TO: **COSUMNES RIVER COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	12,078	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	406	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 12,484	
Unsecured	0110	234	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	83	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 12,801	
Property Tax Administrative Cost	0100	(244)	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>12,557</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is: (9,877) }
FYI: local agency’s ERAF II amount for the FY is: 0 } [Negatives amounts = reductions to local agency’s revenues, while
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FYI: The following distribution factors are in effect for July 2022 - June 2023:
0.003045% = AB8 Factor (for current year secured/unsecured tax rolls)
0.003045% = 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: August 31, 2022
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, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

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

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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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	11,047	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	214	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 11,261	
Unsecured	0110	214	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	76	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 11,551	
Property Tax Administrative Cost	0100	(219)	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>11,332</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is: (3,660)
FYI: local agency’s ERAF II amount for the FY is: 0

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0.002785% = AB8 Factor (for current year secured/unsecured tax rolls)
0.002785% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 31, 2022
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, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

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The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
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- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2022.

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.

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FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	8,984,303	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	106,476	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 9,090,779	
Unsecured	0110	174,198	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	61,926	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 9,326,903	
Property Tax Administrative Cost	0100	(167,709)	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>9,159,194</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:	(1,031,274)	} [Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.
FYI: local agency’s ERAF II amount for the FY is:	(1,601,596)	

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2.265072% = AB8 Factor (for current year secured/unsecured tax rolls)
2.265072% = Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 31, 2022
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, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 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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- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
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- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
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- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	47,328	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	753	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 48,081	
Unsecured	0110	918	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	326	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 49,325	
Property Tax Administrative Cost	0100	(921)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>48,404</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:	(33,419)	} [Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.
FYI: local agency’s ERAF II amount for the FY is:	0	

FYI: Unreimbursed Schools’ Property Tax Administrative Cost - The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2022 - June 2023:

0.011932%	= AB8 Factor (for current year secured/unsecured tax rolls)
0.011932%	= Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 31, 2022
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, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	20,602	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	444	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 21,046	
Unsecured	0110	399	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	142	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 21,587	
Property Tax Administrative Cost	0100	(409)	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>21,178</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:

(8,622) } [Negatives amounts = reductions to local agency’s revenues, while
0 } [Positive amounts = additions to local agency’s revenues.

FYI: Unreimbursed Schools’ Property Tax Administrative Cost - The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2022 - June 2023:
0.005194% = AB8 Factor (for current year secured/unsecured tax rolls)
0.005194% = 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: August 31, 2022
TO: **GOLDEN WEST COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	93,854	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	1,633	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 95,487	
Unsecured	0110	1,820	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	647	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 97,954	
Property Tax Administrative Cost	0100	(1,840)	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>96,114</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is: (44,348)
FYI: local agency’s ERAF II amount for the FY is: 0

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

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 2022 - June 2023: 0.023662% = AB8 Factor (for current year secured/unsecured tax rolls)
0.023662% = 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: August 31, 2022
TO: **GREENSTONE COUNTRY COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	212,285	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	2,889	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 215,174	
Unsecured	0110	4,116	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	1,463	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 220,753	
Property Tax Administrative Cost	0100	(4,179)	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>216,574</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:	(26,149)	} [Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.
FYI: local agency’s ERAF II amount for the FY is:	0	

FYI: Unreimbursed Schools’ Property Tax Administrative Cost - The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2022 - June 2023:

0.053520%	= AB8 Factor (for current year secured/unsecured tax rolls)
0.053520%	= 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: August 31, 2022
TO: **HICKOK ROAD COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	8,556	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	226	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 8,782	
Unsecured	0110	166	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	59	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		9,007	
Property Tax Administrative Cost	0100	(171)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>8,836</u>	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(7,099)	} Negatives amounts = reductions to local agency’s revenues, while } Positive amounts = additions to local agency’s revenues.
FYI: local agency’s ERAF II amount for the FY is:		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		-	The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: The following distribution factors are in effect for July 2022 - June 2023:			0.002157% = AB8 Factor (for current year secured/unsecured tax rolls) 0.002157% = 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: August 31, 2022
TO: **HILLWOOD COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	26,274	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	398	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 26,672	
Unsecured	0110	509	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	181	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 27,362	
Property Tax Administrative Cost	0100	(507)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>26,855</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is: (6,165)
FYI: local agency’s ERAF II amount for the FY is: (3,668)

} [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 2022 - June 2023: 0.006624% = AB8 Factor (for current year secured/unsecured tax rolls)
0.006624% = 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: August 31, 2022
TO: **HOLIDAY LAKES COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	5,811	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	108	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 5,919	
Unsecured	0110	113	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	40	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 6,072	
Property Tax Administrative Cost	0100	(113)	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>5,959</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:	(2,882)	} [Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.
FYI: local agency’s ERAF II amount for the FY is:	0	

FYI: Unreimbursed Schools’ Property Tax Administrative Cost - The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2022 - June 2023: 0.001465% = AB8 Factor (for current year secured/unsecured tax rolls)
0.001465% = 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: August 31, 2022
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, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	6,965	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	116	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 7,081	
Unsecured	0110	135	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	48	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		7,264	
Property Tax Administrative Cost	0100	(129)	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</u>	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(5,786)	} Negatives amounts = reductions to local agency’s revenues, while } Positive amounts = additions to local agency’s revenues.
FYI: local agency’s ERAF II amount for the FY is:		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		-	The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: The following distribution factors are in effect for July 2022 - June 2023:			0.001756% = AB8 Factor (for current year secured/unsecured tax rolls) 0.001756% = 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: August 31, 2022
TO: LAKEVIEW COMMUNITY SERVICE DISTRICT
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	12,839	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	252	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 13,091	
Unsecured	0110	249	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	88	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 13,428	
Property Tax Administrative Cost	0100	(259)	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>13,169</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:	(7,343) 0	}	[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 2022 - June 2023:
 0.003237% = AB8 Factor (for current year secured/unsecured tax rolls)
 0.003237% = 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: August 31, 2022
TO: **MARBLE MOUNTAIN COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	23,775	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	430	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 24,205	
Unsecured	0110	461	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	164	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 24,830	
Property Tax Administrative Cost	0100	(462)	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>24,368</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is: (9,821) }
FYI: local agency’s ERAF II amount for the FY is: 0 } [Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = additions to local agency’s revenues.

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 2022 - June 2023:
0.005994% = AB8 Factor (for current year secured/unsecured tax rolls)
0.005994% = 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: August 31, 2022
TO: **MORTARA CIRCLE COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	6,303	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	128	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 6,431	
Unsecured	0110	122	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	43	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 6,596	
Property Tax Administrative Cost	0100	(127)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>6,469</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is: (5,135) }
FYI: local agency’s ERAF II amount for the FY is: 0 } [Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = additions to local agency’s revenues.

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 2022 - June 2023:
0.001589% = AB8 Factor (for current year secured/unsecured tax rolls)
0.001589% = 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: August 31, 2022
TO: **RISING HILL COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	15,239	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	284	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 15,523	
Unsecured	0110	295	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	105	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 15,923	
Property Tax Administrative Cost	0100	(293)	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>15,630</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is: (4,002) }
FYI: local agency’s ERAF II amount for the FY is: 0 } [Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = additions to local agency’s revenues.

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 2022 - June 2023: 0.003842% = AB8 Factor (for current year secured/unsecured tax rolls)
0.003842% = 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: August 31, 2022
TO: **ROLLING HILLS COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	109,696	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	1,425	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 111,121	
Unsecured	0110	2,127	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	756	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		114,004	
Property Tax Administrative Cost	0100	(2,148)	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>111,856</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is: (50,752) }
FYI: local agency’s ERAF II amount for the FY is: 0 } [Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = additions to local agency’s revenues.

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 2022 - June 2023:
0.027656% = AB8 Factor (for current year secured/unsecured tax rolls)
0.027656% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 31, 2022
TO: **SHOWCASE RANCHES COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	15,088	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	535	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 15,623	
Unsecured	0110	293	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	104	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 16,020	
Property Tax Administrative Cost	0100	(308)	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>15,712</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:

(7,561) }
0 } [Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = additions to local agency’s revenues.

FYI: Unreimbursed Schools’ Property Tax Administrative Cost

- The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2022 - June 2023:

0.003804% = AB8 Factor (for current year secured/unsecured tax rolls)
0.003804% = Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 31, 2022
TO: **SIERRA OAKS COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	6,271	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	186	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 6,457	
Unsecured	0110	122	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	43	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 6,622	
Property Tax Administrative Cost	0100	(128)	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>6,494</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is: (735) }
FYI: local agency’s ERAF II amount for the FY is: (333) } [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 2022 - June 2023: 0.001581% = AB8 Factor (for current year secured/unsecured tax rolls)
0.001581% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 31, 2022
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, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	2,574	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	85	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 2,659	
Unsecured	0110	50	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	18	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 2,727	
Property Tax Administrative Cost	0100	(53)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>2,674</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:	(1,283)	} [Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.
FYI: local agency’s ERAF II amount for the FY is:	0	

FYI: Unreimbursed Schools’ Property Tax Administrative Cost - The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2022 - June 2023:

0.000649% = AB8 Factor (for current year secured/unsecured tax rolls)
0.000649% = 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: August 31, 2022
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, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	4,288,085	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	76,141	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	4,364,226	
Unsecured	0110	83,142	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	29,557	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		4,476,925	
Property Tax Administrative Cost	0100	(82,917)	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>4,394,008</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is: (474,502)
FYI: local agency’s ERAF II amount for the FY is: 0

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1.081088% = Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 31, 2022
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, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

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

The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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.
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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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	22,290,208	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	258,587	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	22,548,795	
Unsecured	0110	432,189	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	153,640	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		23,134,624	
Property Tax Administrative Cost	0100	(417,651)	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>22,716,973</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is: (19,921)
FYI: local agency’s ERAF II amount for the FY is: (79,298)

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5.619682% = AB8 Factor (for current year secured/unsecured tax rolls)
5.619682% = 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: August 31, 2022
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, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
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- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2022.

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.

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FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	10,536,995	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	265,438	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 10,802,433	
Unsecured	0110	204,304	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	72,628	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 11,079,365	
Property Tax Administrative Cost	0100	(206,346)	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>10,873,019</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:	(1,246,090)	} [Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.
FYI: local agency’s ERAF II amount for the FY is:	27,369	

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2.656528% = AB8 Factor (for current year secured/unsecured tax rolls)
2.656528% = Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 31, 2022
TO: **GARDEN VALLEY FIRE PROTECTION DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
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- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T§5451-5456 for allocation rules.
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- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	457,479	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	13,840	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 471,319	
Unsecured	0110	8,870	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	3,153	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 483,342	
Property Tax Administrative Cost	0100	(9,094)	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>474,248</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:	(60,382)	} [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:	61,780	

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 2022 - June 2023:

0.115337% = AB8 Factor (for current year secured/unsecured tax rolls)
0.115337% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 31, 2022
TO: **GEORGETOWN FIRE PROTECTION DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	537,407	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	13,379	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 550,786	
Unsecured	0110	10,420	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	3,704	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		564,910	
Property Tax Administrative Cost	0100	(10,586)	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>554,324</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is: (86,915) }
FYI: local agency’s ERAF II amount for the FY is: 97,598 } [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 2022 - June 2023: 0.135488% = AB8 Factor (for current year secured/unsecured tax rolls)
0.135488% = 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: August 31, 2022
TO: LAKE VALLEY FIRE PROTECTION DISTRICT
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	5,478,767	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	98,712	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	5,577,479	
Unsecured	0110	106,229	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	37,764	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		5,721,472	
Property Tax Administrative Cost	0100	(106,437)	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>5,615,035</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:
FYI: local agency’s ERAF II amount for the FY is:

0 }
(274,507) } [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 2022 - June 2023:

1.381276% = AB8 Factor (for current year secured/unsecured tax rolls)
1.381276% = 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: August 31, 2022
TO: **MEEKS BAY FIRE PROTECTION DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	1,041,952	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	13,628	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 1,055,580	
Unsecured	0110	20,203	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	7,182	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 1,082,965	
Property Tax Administrative Cost	0100	(19,831)	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>1,063,134</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:	(119,223)	}	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:	17,356		

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 2022 - June 2023:

0.262691% = AB8 Factor (for current year secured/unsecured tax rolls)
0.262691% = 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: August 31, 2022
TO: **MOSQUITO FIRE PROTECTION DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	169,701	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	3,104	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 172,805	
Unsecured	0110	3,290	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	1,170	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 177,265	
Property Tax Administrative Cost	0100	(3,286)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>173,979</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:

(19,165) }
(7,186) } [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 2022 - June 2023:

0.042784% = AB8 Factor (for current year secured/unsecured tax rolls)
0.042784% = 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: August 31, 2022
TO: **PIONEER FIRE PROTECTION DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	727,118	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	18,200	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 745,318	
Unsecured	0110	14,098	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	5,012	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		764,428	
Property Tax Administrative Cost	0100	(15,418)	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>749,010</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:	(72,969) 0	} [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 2022 - June 2023:
 0.183317% = AB8 Factor (for current year secured/unsecured tax rolls)
 0.183317% = 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: August 31, 2022
TO: **RESCUE FIRE PROTECTION DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	1,273,351	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	20,241	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	1,293,592	
Unsecured	0110	24,689	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	8,777	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,327,058	
Property Tax Administrative Cost	0100	(24,049)	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>1,303,009</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:	(60,622) (20,705)	}	[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 2022 - June 2023:

0.321030%	=	AB8 Factor (for current year secured/unsecured tax rolls)
0.321030%	=	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: August 31, 2022
TO: **GEORGETOWN DIVIDE RECREATION DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	461,314	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	9,824	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 471,138	
Unsecured	0110	8,945	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	3,180	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 483,263	
Property Tax Administrative Cost	0100	(8,979)	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>474,284</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:	(33,749)	} [Negatives amounts = reductions to local agency’s revenues, while [Positive amounts = additions to local agency’s revenues.
FYI: local agency’s ERAF II amount for the FY is:	0	

FYI: Unreimbursed Schools’ Property Tax Administrative Cost - The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2022 - June 2023: 0.116304% = AB8 Factor (for current year secured/unsecured tax rolls)
0.116304% = 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: August 31, 2022
TO: **TAHOE JOINT RESOURCE CONSERVATION DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	104,167	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	1,670	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100	(5,681)	On Teeter Plan, see above.
Total Estimate for Object	0100	100,156	
Unsecured	0110	2,020	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	718	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		102,894	
Property Tax Administrative Cost	0100	(1,883)	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>101,011</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:
FYI: local agency’s ERAF II amount for the FY is:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost

- The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2022 - June 2023:

0.026262% = AB8 Factor (for current year secured/unsecured tax rolls)
0.026262% = 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: August 31, 2022
TO: **TAHOE-TRUCKEE SANITATION DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	240,657	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	2,989	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 243,646	
Unsecured	0110	4,666	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	1,659	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 249,971	
Property Tax Administrative Cost	0100	(4,566)	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>245,405</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:
FYI: local agency’s ERAF II amount for the FY is:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost

- The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2022 - June 2023:

0.060673% = AB8 Factor (for current year secured/unsecured tax rolls)
0.060673% = 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: August 31, 2022
TO: **EL DORADO COUNTY WATER AGENCY**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 Lien Date Revenue Estimates

For: EL DORADO COUNTY WATER AGENCY. Tax Code: 14801. G/L Organization Code: 7200000

Current Year Tax Roll Type	G/L Object	Estimated Revenue	Special Notes
Secured – Local	0100	3,504,961	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	64,433	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100	(56,933)	On Teeter Plan, see above.
Total Estimate for Object	0100	3,512,461	
Unsecured	0110	67,958	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	24,159	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		3,604,578	
Property Tax Administrative Cost	0100	(66,391)	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>3,538,187</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:	(388,046)	}	[Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.
FYI: local agency’s ERAF II amount for the FY is:	0	}	

FYI: Unreimbursed Schools’ Property Tax Administrative Cost - The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2022 - June 2023:

0.883651% = AB8 Factor (for current year secured/unsecured tax rolls)
0.883651% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 31, 2022
TO: **EL DORADO IRRIGATION DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	14,911,470	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	232,845	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 15,144,315	
Unsecured	0110	289,121	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	102,780	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 15,536,216	
Property Tax Administrative Cost	0100	(284,423)	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>15,251,793</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:
FYI: local agency’s ERAF II amount for the FY is:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost - The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2022 - June 2023:
3.759396% = AB8 Factor (for current year secured/unsecured tax rolls)
3.759396% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 31, 2022
TO: **GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	1,799,568	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	47,054	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	1,846,622	
Unsecured	0110	34,892	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	12,404	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,893,918	
Property Tax Administrative Cost	0100	(35,607)	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>1,858,311</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:
FYI: local agency’s ERAF II amount for the FY is:

0 }
(68,352) } [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 2022 - June 2023:

0.453697% = AB8 Factor (for current year secured/unsecured tax rolls)
0.453697% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 31, 2022
TO: **KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

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

The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T§5451-5456 for allocation rules.
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- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	274	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	5	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 279	
Unsecured	0110	5	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	2	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 286	
Property Tax Administrative Cost	0100	(6)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>280</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is: 0
FYI: local agency’s ERAF II amount for the FY is: 0

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost - The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.

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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

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 31, 2022
TO: **McKINNEY WATER DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	47,415	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	893	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 48,308	
Unsecured	0110	919	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	327	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 49,554	
Property Tax Administrative Cost	0100	(869)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>48,685</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:
FYI: local agency’s ERAF II amount for the FY is:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost

- The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2022 - June 2023:

0.011954% = AB8 Factor (for current year secured/unsecured tax rolls)
0.011954% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 31, 2022
TO: **SOUTH TAHOE PUBLIC UTILITY DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	10,429,734	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	162,683	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100	(673,656)	On Teeter Plan, see above.
Total Estimate for Object	0100	9,918,761	
Unsecured	0110	202,224	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	71,889	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		10,192,874	
Property Tax Administrative Cost	0100	(186,573)	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>10,006,301</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:

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0 } [Positive amounts = additions to local agency’s revenues.

FYI: Unreimbursed Schools’ Property Tax Administrative Cost

- The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2022 - June 2023:

2.629486% = AB8 Factor (for current year secured/unsecured tax rolls)
2.629486% = 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: August 31, 2022
TO: **TAHOE CITY PUBLIC UTILITY DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
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- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	1,911,204	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	23,735	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 1,934,939	
Unsecured	0110	37,057	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	13,173	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 1,985,169	
Property Tax Administrative Cost	0100	(36,260)	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>1,948,909</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:

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0 } [Positive amounts = additions to local agency’s revenues.

FYI: Unreimbursed Schools’ Property Tax Administrative Cost

- The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2022 - June 2023:

0.481842% = AB8 Factor (for current year secured/unsecured tax rolls)
0.481842% = 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: August 31, 2022
TO: **BUCKEYE UNION ELEMENTARY SCHOOL DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
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- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
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- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
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- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	14,551,586	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	200,235	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	14,751,821	
Unsecured	0110	282,143	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	100,300	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		15,134,264	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>15,134,264</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:
FYI: local agency’s ERAF II amount for the FY is:

0 } [Negatives amounts = reductions to local agency’s revenues, while
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FYI: Unreimbursed Schools’ Property Tax Administrative Cost (273,687) The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.

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10.055670% = 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: August 31, 2022
TO: **CAMINO UNION ELEMENTARY SCHOOL DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 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.
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- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2022.

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.

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FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	1,486,512	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	36,936	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 1,523,448	
Unsecured	0110	28,822	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	12,936	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 1,565,206	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>1,565,206</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is: 0 }
FYI: local agency’s ERAF II amount for the FY is: 0 } [Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = additions to local agency’s revenues.

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (29,109) The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.

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0.415050% = 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: August 31, 2022
TO: **GOLD OAK UNION SCHOOL DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 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.
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- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
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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 2022.

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

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	1,876,823	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	33,782	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 1,910,605	
Unsecured	0110	36,390	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	13,870	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 1,960,865	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>1,960,865</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:
FYI: local agency’s ERAF II amount for the FY is:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (36,488) 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 2022 - June 2023: 0.473174% = AB8 Factor (for current year secured/unsecured tax rolls)
0.484390% = 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: August 31, 2022
TO: **GOLD TRAIL UNION SCHOOL DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	2,012,273	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	46,258	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 2,058,531	
Unsecured	0110	39,016	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	551	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 2,098,098	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>2,098,098</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:
FYI: local agency’s ERAF II amount for the FY is:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (38,735)

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 2022 - June 2023:

0.507323% = AB8 Factor (for current year secured/unsecured tax rolls)
0.633130% = 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: August 31, 2022
TO: **INDIAN DIGGINGS SCHOOL DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 2022.

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.



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 31, 2022
TO: **LATROBE ELEMENTARY SCHOOL DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

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- 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	2,621,933	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	30,160	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 2,652,093	
Unsecured	0110	50,837	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	29,275	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 2,732,205	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>2,732,205</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:
FYI: local agency’s ERAF II amount for the FY is:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (48,494) 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 2022 - June 2023: 0.661027% = AB8 Factor (for current year secured/unsecured tax rolls)
0.000000% = 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: August 31, 2022
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, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

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

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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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	4,247,187	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	83,523	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	4,330,710	
Unsecured	0110	82,349	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	13,175	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		4,426,234	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>4,426,234</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is: 0 }
FYI: local agency’s ERAF II amount for the FY is: 0 } [Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = additions to local agency’s revenues.

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (82,800) 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 2022 - June 2023: 1.070777% = AB8 Factor (for current year secured/unsecured tax rolls)
1.007980% = 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: August 31, 2022
TO: **PIONEER UNION ELEMENTARY SCHOOL DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	1,911,505	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	47,841	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	1,959,346	
Unsecured	0110	37,063	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	26,407	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		2,022,816	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>2,022,816</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is: 0
FYI: local agency’s ERAF II amount for the FY is: 0

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (40,780) 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 2022 - June 2023: 0.481918% = AB8 Factor (for current year secured/unsecured tax rolls)
0.279380% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 31, 2022
TO: **PLACERVILLE UNION ELEMENTARY SCHOOL DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	3,831,186	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	107,872	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 3,939,058	
Unsecured	0110	74,284	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	15,476	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 4,028,818	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>4,028,818</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is: 0
FYI: local agency’s ERAF II amount for the FY is: 0

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (75,476) 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 2022 - June 2023: 0.965897% = AB8 Factor (for current year secured/unsecured tax rolls)
1.297410% = 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: August 31, 2022
TO: **POLLOCK PINES ELEMENTARY SCHOOL DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	2,245,278	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	77,982	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 2,323,260	
Unsecured	0110	43,534	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	82,483	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 2,449,277	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>2,449,277</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is: 0
FYI: local agency’s ERAF II amount for the FY is: 0

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (44,343) 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 2022 - June 2023: 0.566067% = AB8 Factor (for current year secured/unsecured tax rolls)
0.619060% = 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: August 31, 2022
TO: **RESCUE UNION ELEMENTARY SCHOOL DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	11,966,711	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	156,396	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 12,123,107	
Unsecured	0110	232,025	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	1,710	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 12,356,842	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>12,356,842</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is: 0 }
FYI: local agency’s ERAF II amount for the FY is: 0 } [Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = additions to local agency’s revenues.

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (228,186) 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 2022 - June 2023: 3.016980% = AB8 Factor (for current year secured/unsecured tax rolls)
3.556570% = 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: August 31, 2022
TO: **SILVER FORK ELEMENTARY SCHOOL DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	248,038	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	19,535	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 267,573	
Unsecured	0110	4,809	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	10,246	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 282,628	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>282,628</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is: 0 }
FYI: local agency’s ERAF II amount for the FY is: 0 } [Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = additions to local agency’s revenues.

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (5,243) 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 2022 - June 2023: 0.062534% = AB8 Factor (for current year secured/unsecured tax rolls)
0.000000% = 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: August 31, 2022
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, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 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.
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- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	36,979,406	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	649,778	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 37,629,184	
Unsecured	0110	717,000	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	254,888	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 38,601,072	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>38,601,072</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:
FYI: local agency’s ERAF II amount for the FY is:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (709,378) 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 2022 - June 2023: 9.323040% = AB8 Factor (for current year secured/unsecured tax rolls)
6.666929% = 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: August 31, 2022
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, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	7,176,021	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	146,367	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 7,322,388	
Unsecured	0110	139,137	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	49,462	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 7,510,987	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>7,510,987</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is: 0
FYI: local agency’s ERAF II amount for the FY is: 0

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (140,682) 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 2022 - June 2023: 1.809178% = AB8 Factor (for current year secured/unsecured tax rolls)
1.261230% = 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: August 31, 2022
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, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	24,029,038	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	397,851	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100	(1,548,067)	On Teeter Plan, see above.
Total Estimate for Object	0100	22,878,822	
Unsecured	0110	465,903	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	165,625	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		23,510,350	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>23,510,350</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is: 0 }
FYI: local agency’s ERAF II amount for the FY is: 0 } [Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = additions to local agency’s revenues.

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (432,298) 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 2022 - June 2023: 6.058066% = AB8 Factor (for current year secured/unsecured tax rolls)
3.642990% = 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: August 31, 2022
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, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	3,487,722	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	43,199	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 3,530,921	
Unsecured	0110	67,624	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	24,040	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 3,622,585	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>3,622,585</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:
FYI: local agency’s ERAF II amount for the FY is:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (66,149) 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 2022 - June 2023: 0.879305% = AB8 Factor (for current year secured/unsecured tax rolls)
0.000000% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 31, 2022
TO: **LAKE TAHOE COMMUNITY COLLEGE**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
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- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	5,785,338	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	95,775	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100	(372,675)	On Teeter Plan, see above.
Total Estimate for Object	0100	5,508,438	
Unsecured	0110	112,173	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	39,877	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		5,660,488	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>5,660,488</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:
FYI: local agency’s ERAF II amount for the FY is:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (104,083) 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 2022 - June 2023:
1.458567% = AB8 Factor (for current year secured/unsecured tax rolls)
1.458567% = 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: August 31, 2022
TO: **LOS RIOS COMMUNITY COLLEGE**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 Lien Date Revenue Estimates

For: LOS RIOS COMMUNITY COLLEGE. Tax Code: 15402. G/L Organization Code: 975081

Current Year Tax Roll Type	G/L Object	Estimated Revenue	Special Notes
Secured – Local	0100	14,459,762	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	252,559	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 14,712,321	
Unsecured	0110	280,363	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	99,667 -----	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		15,092,351	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below). -----
Net Estimated Revenue		<u>15,092,351</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:
FYI: local agency’s ERAF II amount for the FY is:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (277,434) 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 2022 - June 2023: 3.645514% = AB8 Factor (for current year secured/unsecured tax rolls)
3.645514% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 31, 2022
TO: **SIERRA COMMUNITY COLLEGE**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	689,148	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	12,258	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 701,406	
Unsecured	0110	13,362	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	4,750	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 719,518	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>719,518</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:
FYI: local agency’s ERAF II amount for the FY is:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (13,458) 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 2022 - June 2023:
0.173744% = AB8 Factor (for current year secured/unsecured tax rolls)
0.173744% = 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: August 31, 2022
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, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 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

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- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
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- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T§5451-5456 for allocation rules.
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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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 Lien Date Revenue Estimates

For: EL DORADO COUNTY OFFICE OF EDUCATION, Tax Code: 15501, G/L Organization Code: 919001

Current Year Tax Roll Type	G/L Object	Estimated Revenue	Special Notes
Secured – Local	0100	8,085,322	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	151,411	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100	(162,703)	On Teeter Plan, see above.
Total Estimate for Object	0100	8,074,030	
Unsecured	0110	156,768	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	55,730	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		8,286,528	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		8,286,528	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:
FYI: local agency’s ERAF II amount for the FY is:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (152,737)

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 2022 - June 2023:

2.038426% = AB8 Factor (for current year secured/unsecured tax rolls)
2.038426% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 31, 2022
TO: **SOUTH TAHOE RDA SUCCESSOR AGENCY**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

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

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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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	0	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	71,778	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100	5,961,554	On Teeter Plan, see above.
Total Estimate for Object	0100	6,033,332	
Unsecured	0110	0	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	0	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		6,033,332	
Property Tax Administrative Cost	0100	(102,358)	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>5,930,974</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:
FYI: local agency’s ERAF II amount for the FY is:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost

- The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2022 - June 2023:

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

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 31, 2022
TO: **EDUCATIONAL REVENUE AUGMENTATION FUND (ERAF)**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	44,497,771	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100	0	On Teeter Plan, see above.
Total Estimate for Object	0100	44,497,771	
Unsecured	0110	862,775	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	306,710	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		45,667,256	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>45,667,256</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:	15,227,929	} — [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:	30,439,328	

FYI: Unreimbursed Schools’ Property Tax Administrative Cost	(841,856)	The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
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FYI: The following distribution factors are in effect for July 2022 - June 2023: 11.218528% = AB8 Factor (for current year secured/unsecured tax rolls)
11.218528% = 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: August 31, 2022
TO: **GRAND TOTALS**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 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 2022/23 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2022 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

The Assessor began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 2022.

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.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 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>
Secured – Local	0100	396,645,359	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	6,431,691	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100	0	On Teeter Plan, see above.
Total Estimate for Object	0100	403,077,050	
Unsecured	0110	7,690,626	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	2,733,960	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		413,501,636	
Property Tax Administrative Cost	0100	(7,597,012)	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>405,904,624</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is: FYI: local agency’s ERAF II amount for the FY is:	(15,227,929) (30,439,328)	}	[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	3,643,016	The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
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FYI: The following distribution factors are in effect for July 2022 - June 2023:

100.0000000%	= AB8 Factor (for current year secured/unsecured tax rolls)
100.0000000%	= Supplemental Factor (for current year supplemental tax rolls)