



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **COUNTY GENERAL FUND**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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, 2023 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 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	88,349,281	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	1,916,901	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100	(1,857,890)	On Teeter Plan, see above.
Total Estimate for Object	0100	88,408,292	
Unsecured Non-Aircraft	0110	1,740,874	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110	131,116	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	570,511	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		90,850,793	
Property Tax Administrative Cost	0100	(1,581,005)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>89,269,788</u>	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF 1 amount for the FY is:		(7,212,798)	} Negatives amounts = reductions to local agency’s revenues, while } Positive amounts = additions to local agency’s revenues.
FYI: local agency’s ERAF 2 amount for the FY is:		(28,712,477)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		3,657,013	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 2023 - June 2024: 20.955622% = AB8 Factor (for current year secured/unsecured tax rolls)
20.955622% = Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
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TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **COUNTY ACCUMULATIVE CAPITAL OUTLAY FUND**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

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- Net collection of Supplemental taxes (pursuant to R&T Code §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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- RDA 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 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	1,946,063	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	39,707	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100	(38,533)	On Teeter Plan, see above.
Total Estimate for Object	0100	1,947,237	
Unsecured Non-Aircraft	0110	38,346	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	12,567	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		1,998,150	
Property Tax Administrative Cost	0100	(34,740)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>1,963,410</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: (680,966) } [Negatives amounts = reductions to local agency’s revenues, while
FYI: local agency’s ERAF 2 amount for the FY is: } [Positive amounts = additions to local agency’s revenues.

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0.461588% = Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **COUNTY ROAD DISTRICT TAX FUND**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

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FY 2023/24 Current Year Property Tax Roll – 1/1/2023 Lien Date Revenue Estimates

For: COUNTY ROAD DISTRICT TAX FUND. Tax Code: 11112. G/L Organization Code: 3600020

Current Year Tax Roll Type	G/L Object	Estimated Revenue	Special Notes
Secured – Local	0100	8,662,302	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	156,404	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	8,818,706	
Unsecured Non-Aircraft	0110	170,686	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	55,936	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		9,045,328	
Property Tax Administrative Cost	0100	(156,720)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>8,888,608</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: (695,874) } [Negatives amounts = reductions to local agency’s revenues, while
FYI: local agency’s ERAF 2 amount for the FY is: } [Positive amounts = additions to local agency’s revenues.

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2.054617% = AB8 Factor (for current year secured/unsecured tax rolls)
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TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **CITY OF PLACERVILLE**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

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FY 2023/24 Current Year Property Tax Roll – 1/1/2023 Lien Date Revenue Estimates

For: CITY OF PLACERVILLE. Tax Code: 12101. G/L Organization Code: 8700000

Current Year Tax Roll Type	G/L Object	Estimated Revenue	Special Notes
Secured – Local	0100	340,827	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	6,448	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 347,275	
Unsecured Non-Aircraft	0110	6,716	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110	-	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	2,201	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		----- 356,192	
Property Tax Administrative Cost	0100	(6,147)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>350,045</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:
FYI: local agency’s ERAF 2 amount for the FY is:

(53,939) } [Negatives amounts = reductions to local agency’s revenues, while
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TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **CITY OF PLACERVILLE PARKING DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

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FY 2023/24 Current Year Property Tax Roll – 1/1/2023 Lien Date Revenue Estimates

For: CITY OF PLACERVILLE PARKING DISTRICT. Tax Code: 12102. G/L Organization Code: 8700000

Current Year Tax Roll Type	G/L Object	Estimated Revenue	Special Notes
Secured – Local	0100	21,451	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	1,327	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 22,778	
Unsecured Non-Aircraft	0110	423	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	139	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		----- 23,340	
Property Tax Administrative Cost	0100	(430)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>22,910</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:
FYI: local agency’s ERAF 2 amount for the FY is:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost

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

FYI: The following distribution factors are in effect for July 2023 - June 2024:

0.005088% = AB8 Factor (for current year secured/unsecured tax rolls)
0.005088% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **CITY OF SOUTH LAKE TAHOE**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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, 2023 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 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 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	11,877,635	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	206,821	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100	(1,385,495)	On Teeter Plan, see above.
Total Estimate for Object	0100	10,698,961	
Unsecured Non-Aircraft	0110	234,043	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110	36,985	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	76,699	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		11,046,688	
Property Tax Administrative Cost	0100	(188,766)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>10,857,922</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: FYI: local agency’s ERAF 2 amount for the FY is:	(1,134,375) } (1,388,985) }	[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 2023 - June 2024:

2.817264%	=	AB8 Factor (for current year secured/unsecured tax rolls)
2.817264%	=	Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **COUNTY SERVICE AREA #2**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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, 2023 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 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 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	31,780	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	595	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	32,375	
Unsecured Non-Aircraft	0110	626	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	205	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		33,206	
Property Tax Administrative Cost	0100	(587)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>32,619</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: (30,082) } [Negatives amounts = reductions to local agency’s revenues, while
FYI: local agency’s ERAF 2 amount for the FY is: } [Positive amounts = additions to local agency’s revenues.

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

FYI: The following distribution factors are in effect for July 2023 - June 2024:
0.007538% = AB8 Factor (for current year secured/unsecured tax rolls)
0.007538% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **COUNTY SERVICE AREA #3 - MOSQUITO ABATEMENT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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, 2023 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 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 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	622,301	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	10,115	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100	(42,629)	On Teeter Plan, see above.
Total Estimate for Object	0100	589,787	
Unsecured Non-Aircraft	0110	12,262	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	4,018	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		606,067	
Property Tax Administrative Cost	0100	(10,409)	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>595,658</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: (125,100) }
FYI: local agency’s ERAF 2 amount for the FY is: (23,370) } [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 2023 - June 2024: 0.147604% = AB8 Factor (for current year secured/unsecured tax rolls)
0.147604% = Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **COUNTY SERVICE AREA #5**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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, 2023 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 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 Lien Date Revenue Estimates

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

Current Year Tax Roll Type	G/L Object	Estimated Revenue	Special Notes
Secured – Local	0100	71,736	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	1,000	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	72,736	
Unsecured Non-Aircraft	0110	1,414	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	463	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		74,613	
Property Tax Administrative Cost	0100	(1,290)	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>73,323</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: (18,741) } [Negatives amounts = reductions to local agency’s revenues, while
FYI: local agency’s ERAF 2 amount for the FY is: } [Positive amounts = additions to local agency’s revenues.

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

FYI: The following distribution factors are in effect for July 2023 - June 2024:
0.017015% = AB8 Factor (for current year secured/unsecured tax rolls)
0.017015% = Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **COUNTY SERVICE AREA #7**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 Lien Date Revenue Estimates

For: COUNTY SERVICE AREA #7. Tax Code: 13104. G/L Organization Code: 1210120

Current Year Tax Roll Type	G/L Object	Estimated Revenue	Special Notes
Secured – Local	0100	4,284,596	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	89,278	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	4,373,874	
Unsecured Non-Aircraft	0110	84,426	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	27,668	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		4,485,968	
Property Tax Administrative Cost	0100	(78,124)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>4,407,844</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:	(1,453,938)	}	[Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.
FYI: local agency’s ERAF 2 amount for the FY is:	(92,876)	}		

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 2023 - June 2024:

1.016266%	=	AB8 Factor (for current year secured/unsecured tax rolls)
1.016266%	=	Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **COUNTY SERVICE AREA #9 - DIAMOND SPRINGS LIGHTING ZONE**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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, 2023 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 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 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	52,607	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	720	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	53,327	
Unsecured Non-Aircraft	0110	1,037	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	340	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		54,704	
Property Tax Administrative Cost	0100	(958)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>53,746</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: (7,539)
FYI: local agency’s ERAF 2 amount for the FY is: (21,332)

} [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 2023 - June 2024:
0.012478% = AB8 Factor (for current year secured/unsecured tax rolls)
0.012478% = Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **COUNTY SERVICE AREA #9 - SHADOW LANE ROAD ZONE**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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, 2023 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 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 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	1,901	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	35	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	1,936	
Unsecured Non-Aircraft	0110	37	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	12	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		1,985	
Property Tax Administrative Cost	0100	(35)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>1,950</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:
FYI: local agency’s ERAF 2 amount for the FY is:

(461) } [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 2023 - June 2024:
0.000451% = AB8 Factor (for current year secured/unsecured tax rolls)
0.000451% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **CAMERON PARK AIRPORT DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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, 2023 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 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 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	15,490	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	263	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 15,753	
Unsecured Non-Aircraft	0110	305	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	100	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		----- 16,158	
Property Tax Administrative Cost	0100	(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>15,872</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: (12,991) } [Negatives amounts = reductions to local agency’s revenues, while
FYI: local agency’s ERAF 2 amount for the FY is: } [Positive amounts = additions to local agency’s revenues.

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

FYI: The following distribution factors are in effect for July 2023 - June 2024:
0.003674% = AB8 Factor (for current year secured/unsecured tax rolls)
0.003674% = Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **HAPPY HOMESTEAD CEMETERY DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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, 2023 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 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 Lien Date Revenue Estimates

For: HAPPY HOMESTEAD CEMETERY DISTRICT. Tax Code: 14201. G/L Organization Code: 8300000

Current Year Tax Roll Type	G/L Object	Estimated Revenue	Special Notes
Secured – Local	0100	399,721	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	6,641	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100	(32,615)	On Teeter Plan, see above.
Total Estimate for Object	0100	373,747	
Unsecured Non-Aircraft	0110	7,876	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	2,581	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		384,204	
Property Tax Administrative Cost	0100	(6,577)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>377,627</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: (90,134) } [Negatives amounts = reductions to local agency’s revenues, while
FYI: local agency’s ERAF 2 amount for the FY is: } [Positive amounts = additions to local agency’s revenues.

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

FYI: The following distribution factors are in effect for July 2023 - June 2024: 0.094810% = AB8 Factor (for current year secured/unsecured tax rolls)
0.094810% = Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **KELSEY CEMETERY DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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, 2023 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 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 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	2,133	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	110	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	2,243	
Unsecured Non-Aircraft	0110	42	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	14	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		2,299	
Property Tax Administrative Cost	0100	(40)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>2,259</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:
FYI: local agency’s ERAF 2 amount for the FY is:

(424) } [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 2023 - June 2024:
0.000506% = AB8 Factor (for current year secured/unsecured tax rolls)
0.000506% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **ARROYO VISTA COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2023 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 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 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	16,160	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	295	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	16,455	
Unsecured Non-Aircraft	0110	318	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	104	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		16,877	
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>16,584</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:
FYI: local agency’s ERAF 2 amount for the FY is:

(7,124) } [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 2023 - June 2024:
0.003833% = AB8 Factor (for current year secured/unsecured tax rolls)
0.003833% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **AUDUBON HILLS COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

The Assessor began processing certain changes to current year and prior year assessed values in July 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 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	40,575	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	719	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	41,294	
Unsecured Non-Aircraft	0110	800	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	262	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		42,356	
Property Tax Administrative Cost	0100	(751)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>41,605</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: (6,771) }
FYI: local agency’s ERAF 2 amount for the FY is: (1,483) } [Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = additions to local agency’s revenues.

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

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0.009624% = AB8 Factor (for current year secured/unsecured tax rolls)
0.009624% = 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

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **CAMERON ESTATES COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 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	123,323	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	2,327	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	125,650	
Unsecured Non-Aircraft	0110	2,430	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	796	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		128,876	
Property Tax Administrative Cost	0100	(2,259)	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>126,617</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: (48,617) }
FYI: local agency’s ERAF 2 amount for the FY is: } [Negatives amounts = reductions to local agency’s revenues, while
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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **CAMERON PARK COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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 Code §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 Code §5451-5456 for allocation rules.
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The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

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FY 2023/24 Current Year Property Tax Roll – 1/1/2023 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	4,971,212	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	80,570	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	5,051,782	
Unsecured Non-Aircraft	0110	97,955	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	32,101	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		5,181,838	
Property Tax Administrative Cost	0100	(89,792)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>5,092,046</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: (575,273) }
FYI: local agency’s ERAF 2 amount for the FY is: (65,887) } [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 2023 - June 2024: 1.179125% = AB8 Factor (for current year secured/unsecured tax rolls)
1.179125% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **CONNIE LANE COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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, 2023 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 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 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	10,763	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	220	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 10,983	
Unsecured Non-Aircraft	0110	212	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	70	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		----- 11,265	
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>11,061</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:
FYI: local agency’s ERAF 2 amount for the FY is:

(2,036) } [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 2023 - June 2024:
0.002553% = AB8 Factor (for current year secured/unsecured tax rolls)
0.002553% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **COSUMNES RIVER COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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, 2023 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 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 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	12,867	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	431	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	13,298	
Unsecured Non-Aircraft	0110	254	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	83	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		13,635	
Property Tax Administrative Cost	0100	(237)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>13,398</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:
FYI: local agency’s ERAF 2 amount for the FY is:

(10,523) } [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 2023 - June 2024:
0.003052% = AB8 Factor (for current year secured/unsecured tax rolls)
0.003052% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **EAST CHINA HILL COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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, 2023 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 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 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	11,210	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	234	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	11,444	
Unsecured Non-Aircraft	0110	221	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	72	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		11,737	
Property Tax Administrative Cost	0100	(214)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>11,523</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: (3,714) } [Negatives amounts = reductions to local agency’s revenues, while
FYI: local agency’s ERAF 2 amount for the FY is: } [Positive amounts = additions to local agency’s revenues.

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

FYI: The following distribution factors are in effect for July 2023 - June 2024:
0.002659% = AB8 Factor (for current year secured/unsecured tax rolls)
0.002659% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **EL DORADO HILLS COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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, 2023 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 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	9,587,747	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	120,676	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	9,708,423	
Unsecured Non-Aircraft	0110	188,921	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	61,912	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		9,959,256	
Property Tax Administrative Cost	0100	(172,303)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>9,786,953</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: (1,100,413) }
FYI: local agency’s ERAF 2 amount for the FY is: (1,708,970) } [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 2023 - June 2024: 2.274124% = AB8 Factor (for current year secured/unsecured tax rolls)
2.274124% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **FALLEN LEAF LAKE COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 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	49,015	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	831	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	49,846	
Unsecured Non-Aircraft	0110	966	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	317	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		51,129	
Property Tax Administrative Cost	0100	(911)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>50,218</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: (34,608) }
FYI: local agency’s ERAF 2 amount for the FY is: } [Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = additions to local agency’s revenues.

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

FYI: The following distribution factors are in effect for July 2023 - June 2024:
0.011626% = AB8 Factor (for current year secured/unsecured tax rolls)
0.011626% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **GARDEN VALLEY RANCH ESTATES COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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, 2023 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 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 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	21,881	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	481	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	22,362	
Unsecured Non-Aircraft	0110	431	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	141	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		22,934	
Property Tax Administrative Cost	0100	(399)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>22,535</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: (9,156) } [Negatives amounts = reductions to local agency’s revenues, while
FYI: local agency’s ERAF 2 amount for the FY is: } [Positive amounts = additions to local agency’s revenues.

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

FYI: The following distribution factors are in effect for July 2023 - June 2024: 0.005190% = AB8 Factor (for current year secured/unsecured tax rolls)
0.005190% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **GOLDEN WEST COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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, 2023 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 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 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	99,494	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	1,792	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	101,286	
Unsecured Non-Aircraft	0110	1,960	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	642	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		103,888	
Property Tax Administrative Cost	0100	(1,810)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>102,078</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: (47,006) } [Negatives amounts = reductions to local agency’s revenues, while
FYI: local agency’s ERAF 2 amount for the FY is: } [Positive amounts = additions to local agency’s revenues.

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

FYI: The following distribution factors are in effect for July 2023 - June 2024:
0.023599% = AB8 Factor (for current year secured/unsecured tax rolls)
0.023599% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **GREENSTONE COUNTRY COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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, 2023 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 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 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	220,422	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	3,232	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	223,654	
Unsecured Non-Aircraft	0110	4,343	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	1,423	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		229,420	
Property Tax Administrative Cost	0100	(4,078)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>225,342</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: (27,149) }
FYI: local agency’s ERAF 2 amount for the FY is: } [Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = additions to local agency’s revenues.

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

FYI: The following distribution factors are in effect for July 2023 - June 2024:
0.052282% = AB8 Factor (for current year secured/unsecured tax rolls)
0.052282% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **HICKOK ROAD COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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, 2023 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 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 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	9,170	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	242	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	9,412	
Unsecured Non-Aircraft	0110	181	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	59	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		9,652	
Property Tax Administrative Cost	0100	(167)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>9,485</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: (7,608) } [Negatives amounts = reductions to local agency’s revenues, while
FYI: local agency’s ERAF 2 amount for the FY is: } [Positive amounts = additions to local agency’s revenues.

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

FYI: The following distribution factors are in effect for July 2023 - June 2024: 0.002175% = AB8 Factor (for current year secured/unsecured tax rolls)
0.002175% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **HILLWOOD COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 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	28,015	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	441	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	28,456	
Unsecured Non-Aircraft	0110	552	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	181	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		29,189	
Property Tax Administrative Cost	0100	(506)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>28,683</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: (6,572) }
FYI: local agency’s ERAF 2 amount for the FY is: (3,910) } [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 2023 - June 2024:
0.006645% = AB8 Factor (for current year secured/unsecured tax rolls)
0.006645% = Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **HOLIDAY LAKES COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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, 2023 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 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 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	5,970	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	118	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	6,088	
Unsecured Non-Aircraft	0110	118	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	39	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		6,245	
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>6,132</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:
FYI: local agency’s ERAF 2 amount for the FY is:

(2,960) } [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 2023 - June 2024:
0.001416% = AB8 Factor (for current year secured/unsecured tax rolls)
0.001416% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **KNOLLS PROPERTY OWNERS COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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, 2023 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 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 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	7,285	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). 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. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	7,413	
Unsecured Non-Aircraft	0110	144	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	47	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		7,604	
Property Tax Administrative Cost	0100	(135)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>7,469</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: (6,053) } [Negatives amounts = reductions to local agency’s revenues, while
FYI: local agency’s ERAF 2 amount for the FY is: } [Positive amounts = additions to local agency’s revenues.

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

FYI: The following distribution factors are in effect for July 2023 - June 2024: 0.001728% = AB8 Factor (for current year secured/unsecured tax rolls)
0.001728% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: LAKEVIEW COMMUNITY SERVICE DISTRICT
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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, 2023 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 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 Lien Date Revenue Estimates

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

Current Year Tax Roll Type	G/L Object	Estimated Revenue	Special Notes
Secured – Local	0100	13,044	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	274	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 13,318	
Unsecured Non-Aircraft	0110	257	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	84	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		----- 13,659	
Property Tax Administrative Cost	0100	(248)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>13,411</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: (7,458) } [Negatives amounts = reductions to local agency’s revenues, while
FYI: local agency’s ERAF 2 amount for the FY is: } [Positive amounts = additions to local agency’s revenues.

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

FYI: The following distribution factors are in effect for July 2023 - June 2024: 0.003094% = AB8 Factor (for current year secured/unsecured tax rolls)
0.003094% = Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **MARBLE MOUNTAIN COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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, 2023 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 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 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	24,588	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	470	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	25,058	
Unsecured Non-Aircraft	0110	484	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	159	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		25,701	
Property Tax Administrative Cost	0100	(459)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>25,242</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: (10,156) }
FYI: local agency’s ERAF 2 amount for the FY is: } [Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = additions to local agency’s revenues.

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

FYI: The following distribution factors are in effect for July 2023 - June 2024:
0.005832% = AB8 Factor (for current year secured/unsecured tax rolls)
0.005832% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **MORTARA CIRCLE COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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, 2023 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 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 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	6,459	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	139	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	6,598	
Unsecured Non-Aircraft	0110	127	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	42	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		6,767	
Property Tax Administrative Cost	0100	(122)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>6,645</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:
FYI: local agency’s ERAF 2 amount for the FY is:

(5,263) } [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 2023 - June 2024:

0.001532% = AB8 Factor (for current year secured/unsecured tax rolls)
0.001532% = Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **RISING HILL COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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, 2023 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 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 Lien Date Revenue Estimates

For: RISING HILL COMMUNITY SERVICE DISTRICT. Tax Code: 14320. G/L Organization Code: 8009000

Current Year Tax Roll Type	G/L Object	Estimated Revenue	Special Notes
Secured – Local	0100	15,983	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	310	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 16,293	
Unsecured Non-Aircraft	0110	315	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	103	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		----- 16,711	
Property Tax Administrative Cost	0100	(294)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>16,417</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: (4,197) } [Negatives amounts = reductions to local agency’s revenues, while
FYI: local agency’s ERAF 2 amount for the FY is: } [Positive amounts = additions to local agency’s revenues.

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

FYI: The following distribution factors are in effect for July 2023 - June 2024:
0.003791% = AB8 Factor (for current year secured/unsecured tax rolls)
0.003791% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **ROLLING HILLS COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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, 2023 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 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 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	114,351	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	1,601	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 115,952	
Unsecured Non-Aircraft	0110	2,253	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	738	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		----- 118,943	
Property Tax Administrative Cost	0100	(2,106)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>116,837</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: (52,900) }
FYI: local agency’s ERAF 2 amount for the FY is: } [Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = additions to local agency’s revenues.

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

FYI: The following distribution factors are in effect for July 2023 - June 2024:
0.027123% = AB8 Factor (for current year secured/unsecured tax rolls)
0.027123% = Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **SHOWCASE RANCHES COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 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	15,658	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	566	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	16,224	
Unsecured Non-Aircraft	0110	309	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	101	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		16,634	
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>16,338</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:
FYI: local agency’s ERAF 2 amount for the FY is:

(7,846) } [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 2023 - June 2024:
0.003714% = AB8 Factor (for current year secured/unsecured tax rolls)
0.003714% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **SIERRA OAKS COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 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	6,484	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	198	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	6,682	
Unsecured Non-Aircraft	0110	128	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	42	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		6,852	
Property Tax Administrative Cost	0100	(122)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>6,730</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: (760)]
FYI: local agency’s ERAF 2 amount for the FY is: (344)]

[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 2023 - June 2024:
0.001538% = AB8 Factor (for current year secured/unsecured tax rolls)
0.001538% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **WEST EL LARGO COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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, 2023 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 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 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	2,622	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	91	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	2,713	
Unsecured Non-Aircraft	0110	52	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	17	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		2,782	
Property Tax Administrative Cost	0100	(51)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>2,731</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:
FYI: local agency’s ERAF 2 amount for the FY is:

(1,307) } [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 2023 - June 2024:

0.000622% = AB8 Factor (for current year secured/unsecured tax rolls)
0.000622% = Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **DIAMOND SPRINGS-EL DORADO FIRE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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, 2023 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 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 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	4,522,522	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	83,424	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	4,605,946	
Unsecured Non-Aircraft	0110	89,114	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	29,204	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		4,724,264	
Property Tax Administrative Cost	0100	(82,706)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>4,641,558</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:
FYI: local agency’s ERAF 2 amount for the FY is:

(500,385) } [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 2023 - June 2024:

1.072700% = AB8 Factor (for current year secured/unsecured tax rolls)
1.072700% = Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **EL DORADO HILLS COUNTY WATER DISTRICT {fire}**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 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	23,722,340	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	293,704	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	24,016,044	
Unsecured Non-Aircraft	0110	467,436	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	153,186	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		24,636,666	
Property Tax Administrative Cost	0100	(427,385)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>24,209,281</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: (21,198)
FYI: local agency’s ERAF 2 amount for the FY is: (84,383)

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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 2023 - June 2024:
5.626717% = AB8 Factor (for current year secured/unsecured tax rolls)
5.626717% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **EL DORADO COUNTY FIRE PROTECTION DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 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	11,075,353	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	284,903	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	11,360,256	
Unsecured Non-Aircraft	0110	218,234	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	71,518	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		11,650,008	
Property Tax Administrative Cost	0100	(204,678)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>11,445,330</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: (1,309,602)
FYI: local agency’s ERAF 2 amount for the FY is: 28,764

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FYI: The following distribution factors are in effect for July 2023 - June 2024:
2.626970% = AB8 Factor (for current year secured/unsecured tax rolls)
2.626970% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **GARDEN VALLEY FIRE PROTECTION DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 Lien Date Revenue Estimates

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

Current Year Tax Roll Type	G/L Object	Estimated Revenue	Special Notes
Secured – Local	0100	479,648	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	14,731	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 494,379	
Unsecured Non-Aircraft	0110	9,451	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	3,097	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		----- 506,927	
Property Tax Administrative Cost	0100	(8,930)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>497,997</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:	(63,301)	}	[Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.
FYI: local agency’s ERAF 2 amount for the FY is:	64,766	}	

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 2023 - June 2024:

0.113768% = AB8 Factor (for current year secured/unsecured tax rolls)
0.113768% = Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **GEORGETOWN FIRE PROTECTION DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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, 2023 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 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 Lien Date Revenue Estimates

For: GEORGETOWN FIRE PROTECTION DISTRICT. Tax Code: 14405. G/L Organization Code: 8557000

Current Year Tax Roll Type	G/L Object	Estimated Revenue	Special Notes
Secured – Local	0100	565,461	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	14,368	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	579,829	
Unsecured Non-Aircraft	0110	11,142	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	3,651	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		594,622	
Property Tax Administrative Cost	0100	(10,436)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>584,186</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:	(91,441)	}	[Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.
FYI: local agency’s ERAF 2 amount for the FY is:	102,681	}	

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 2023 - June 2024:

0.134122% = AB8 Factor (for current year secured/unsecured tax rolls)
0.134122% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **LAKE VALLEY FIRE PROTECTION DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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, 2023 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 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 Lien Date Revenue Estimates

For: LAKE VALLEY FIRE PROTECTION DISTRICT. Tax Code: 14406. G/L Organization Code: 8558000

Current Year Tax Roll Type	G/L Object	Estimated Revenue	Special Notes
Secured – Local	0100	5,858,524	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	108,046	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	5,966,570	
Unsecured Non-Aircraft	0110	115,439	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	37,831	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		6,119,840	
Property Tax Administrative Cost	0100	(105,698)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>6,014,142</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:
FYI: local agency’s ERAF 2 amount for the FY is:

(293,500) } [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 2023 - June 2024:

1.389587% = AB8 Factor (for current year secured/unsecured tax rolls)
1.389587% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **MEEKS BAY FIRE PROTECTION DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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, 2023 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 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 Lien Date Revenue Estimates

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

Current Year Tax Roll Type	G/L Object	Estimated Revenue	Special Notes
Secured – Local	0100	1,103,665	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	15,300	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	1,118,965	
Unsecured Non-Aircraft	0110	21,747	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	7,127	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		1,147,839	
Property Tax Administrative Cost	0100	(20,007)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>1,127,832</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:	(126,270)	}	Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.
FYI: local agency’s ERAF 2 amount for the FY is:	18,382		

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 2023 - June 2024:

0.261779% = AB8 Factor (for current year secured/unsecured tax rolls)
0.261779% = Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **MOSQUITO FIRE PROTECTION DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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, 2023 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 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 Lien Date Revenue Estimates

For: MOSQUITO FIRE PROTECTION DISTRICT. Tax Code: 14408. G/L Organization Code: 8554000

Current Year Tax Roll Type	G/L Object	Estimated Revenue	Special Notes
Secured – Local	0100	178,633	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	3,394	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 182,027	
Unsecured Non-Aircraft	0110	3,520	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	1,154	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		----- 186,701	
Property Tax Administrative Cost	0100	(3,275)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>183,426</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:	(20,171)	}	[Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.
FYI: local agency’s ERAF 2 amount for the FY is:	(7,563)	}		

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 2023 - June 2024:

0.042370% = AB8 Factor (for current year secured/unsecured tax rolls)
0.042370% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **PIONEER FIRE PROTECTION DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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, 2023 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 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 Lien Date Revenue Estimates

For: PIONEER FIRE PROTECTION DISTRICT, Tax Code: 14409, G/L Organization Code: 8550000

<u>Current Year Tax Roll Type</u>	G/L <u>Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	770,975	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	19,541	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	790,516	
Unsecured Non-Aircraft	0110	15,192	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	4,979	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		810,687	
Property Tax Administrative Cost	0100	(14,122)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>796,565</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: (77,361) } [Negatives amounts = reductions to local agency’s revenues, while
FYI: local agency’s ERAF 2 amount for the FY is: } [Positive amounts = additions to local agency’s revenues.

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

FYI: The following distribution factors are in effect for July 2023 - June 2024: 0.182868% = AB8 Factor (for current year secured/unsecured tax rolls)
0.182868% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **RESCUE FIRE PROTECTION DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2023 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 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 Lien Date Revenue Estimates

For: RESCUE FIRE PROTECTION DISTRICT. Tax Code: 14410. G/L Organization Code: 8560000

Current Year Tax Roll Type	G/L Object	Estimated Revenue	Special Notes
Secured – Local	0100	1,372,963	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	22,356	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	1,395,319	
Unsecured Non-Aircraft	0110	27,054	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	8,866	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		1,431,239	
Property Tax Administrative Cost	0100	(24,516)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>1,406,723</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:	(65,357)	}	[Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.
FYI: local agency’s ERAF 2 amount for the FY is:	(22,322)	}		

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 2023 - June 2024:

0.325654%	=	AB8 Factor (for current year secured/unsecured tax rolls)
0.325654%	=	Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **GEORGETOWN DIVIDE RECREATION DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 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	486,925	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	10,640	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	497,565	
Unsecured Non-Aircraft	0110	9,595	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	3,144	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		510,304	
Property Tax Administrative Cost	0100	(8,927)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>501,377</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: (35,618) }
FYI: local agency’s ERAF 2 amount for the FY is: } [Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = additions to local agency’s revenues.

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

FYI: The following distribution factors are in effect for July 2023 - June 2024:
0.115494% = AB8 Factor (for current year secured/unsecured tax rolls)
0.115494% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **TAHOE JOINT RESOURCE CONSERVATION DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 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	111,724	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	1,836	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100	(6,071)	On Teeter Plan, see above.
Total Estimate for Object	0100	107,489	
Unsecured Non-Aircraft	0110	2,201	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	721	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		110,411	
Property Tax Administrative Cost	0100	(1,901)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>108,510</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:
FYI: local agency’s ERAF 2 amount for the FY is:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost

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

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0.026500% = AB8 Factor (for current year secured/unsecured tax rolls)
0.026500% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **TAHOE-TRUCKEE SANITATION DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 Lien Date Revenue Estimates

For: TAHOE-TRUCKEE SANITATION DISTRICT, Tax Code: 14701, G/L Organization Code: 8712000

Current Year Tax Roll Type	G/L Object	Estimated Revenue	Special Notes
Secured – Local	0100	255,731	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	3,372	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 259,103	
Unsecured Non-Aircraft	0110	5,039	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	1,651	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		----- 265,793	
Property Tax Administrative Cost	0100	(4,618)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>261,175</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:
FYI: local agency’s ERAF 2 amount for the FY is:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost

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

FYI: The following distribution factors are in effect for July 2023 - June 2024:

0.060657% = AB8 Factor (for current year secured/unsecured tax rolls)
0.060657% = 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

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **EL DORADO COUNTY WATER AGENCY**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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, 2023 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 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 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	3,723,119	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	70,356	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100	(60,835)	On Teeter Plan, see above.
Total Estimate for Object	0100	3,732,640	
Unsecured Non-Aircraft	0110	73,362	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	24,042	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		3,830,044	
Property Tax Administrative Cost	0100	(66,591)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>3,763,453</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: (412,111) } [Negatives amounts = reductions to local agency’s revenues, while
FYI: local agency’s ERAF 2 amount for the FY is: } [Positive amounts = additions to local agency’s revenues.

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

FYI: The following distribution factors are in effect for July 2023 - June 2024: 0.883089% = AB8 Factor (for current year secured/unsecured tax rolls)
0.883089% = Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **EL DORADO IRRIGATION DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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, 2023 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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The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 Lien Date Revenue Estimates

For: EL DORADO IRRIGATION DISTRICT. Tax Code: 14802. G/L Organization Code: 8713300

Current Year Tax Roll Type	G/L Object	Estimated Revenue	Special Notes
Secured – Local	0100	15,790,939	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	257,534	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 16,048,473	
Unsecured Non-Aircraft	0110	311,152	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	101,969	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		----- 16,461,594	
Property Tax Administrative Cost	0100	(287,014)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>16,174,580</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:
FYI: local agency’s ERAF 2 amount for the FY is:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost

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

FYI: The following distribution factors are in effect for July 2023 - June 2024:

3.745463% = AB8 Factor (for current year secured/unsecured tax rolls)
3.745463% = Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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, 2023 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 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 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	1,881,605	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	50,413	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	1,932,018	
Unsecured Non-Aircraft	0110	37,076	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	12,150	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		1,981,244	
Property Tax Administrative Cost	0100	(34,988)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>1,946,256</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:
FYI: local agency’s ERAF 2 amount for the FY is:

(71,460) } [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 2023 - June 2024:
0.446299% = AB8 Factor (for current year secured/unsecured tax rolls)
0.446299% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 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	717	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). 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. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	722	
Unsecured Non-Aircraft	0110	14	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	5	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		741	
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>735</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:
FYI: local agency’s ERAF 2 amount for the FY is:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost

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

FYI: The following distribution factors are in effect for July 2023 - June 2024:

0.000170% = AB8 Factor (for current year secured/unsecured tax rolls)
0.000170% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **McKINNEY WATER DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 Lien Date Revenue Estimates

For: MCKINNEY WATER DISTRICT. Tax Code: 14805. G/L Organization Code: 8706000

Current Year Tax Roll Type	G/L Object	Estimated Revenue	Special Notes
Secured – Local	0100	52,553	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	974	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	53,527	
Unsecured Non-Aircraft	0110	1,036	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	339	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		54,902	
Property Tax Administrative Cost	0100	(915)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>53,987</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:
FYI: local agency’s ERAF 2 amount for the FY is:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost

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

FYI: The following distribution factors are in effect for July 2023 - June 2024:

0.012465% = AB8 Factor (for current year secured/unsecured tax rolls)
0.012465% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **SOUTH TAHOE PUBLIC UTILITY DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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, 2023 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 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 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	11,211,656	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	179,067	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100	(719,824)	On Teeter Plan, see above.
Total Estimate for Object	0100	10,670,899	
Unsecured Non-Aircraft	0110	220,920	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	72,399	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		10,964,218	
Property Tax Administrative Cost	0100	(188,301)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>10,775,917</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:
FYI: local agency’s ERAF 2 amount for the FY is:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost

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

FYI: The following distribution factors are in effect for July 2023 - June 2024:

2.659300% = AB8 Factor (for current year secured/unsecured tax rolls)
2.659300% = Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **TAHOE CITY PUBLIC UTILITY DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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, 2023 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 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 Lien Date Revenue Estimates

For: TAHOE CITY PUBLIC UTILITY DISTRICT. Tax Code: 14807. G/L Organization Code: 8710100

Current Year Tax Roll Type	G/L Object	Estimated Revenue	Special Notes
Secured – Local	0100	2,031,176	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	26,777	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 2,057,953	
Unsecured Non-Aircraft	0110	40,023	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	13,116	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		----- 2,111,092	
Property Tax Administrative Cost	0100	(36,674)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>2,074,418</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:
FYI: local agency’s ERAF 2 amount for the FY is:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost

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

FYI: The following distribution factors are in effect for July 2023 - June 2024:

0.481776% = AB8 Factor (for current year secured/unsecured tax rolls)
0.481776% = Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **BUCKEYE UNION ELEMENTARY SCHOOL DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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, 2023 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 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 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	15,459,033	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	223,789	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	15,682,822	
Unsecured Non-Aircraft	0110	304,612	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110	53	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	99,826	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		16,087,313	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>16,087,313</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:
FYI: local agency’s ERAF 2 amount for the FY is:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (279,589)

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 2023 - June 2024: 3.666738% = AB8 Factor (for current year secured/unsecured tax rolls)
10.721720% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **CAMINO UNION ELEMENTARY SCHOOL DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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, 2023 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 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 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	1,564,952	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	39,672	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	1,604,624	
Unsecured Non-Aircraft	0110	30,837	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110	-	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	12,743	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		1,648,204	
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>1,648,204</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:
FYI: local agency’s ERAF 2 amount for the FY is:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (28,866) 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 2023 - June 2024: 0.371192% = AB8 Factor (for current year secured/unsecured tax rolls)
0.420920% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **GOLD OAK UNION SCHOOL DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 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>	G/L <u>Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,973,413	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	36,979	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	2,010,392	
Unsecured Non-Aircraft	0110	38,885	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110	-	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	13,608	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		2,062,885	
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>2,062,885</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:
FYI: local agency’s ERAF 2 amount for the FY is:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (36,208) 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 2023 - June 2024:
0.468075% = AB8 Factor (for current year secured/unsecured tax rolls)
0.463010% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **GOLD TRAIL UNION SCHOOL DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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, 2023 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 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 Lien Date Revenue Estimates

For: GOLD TRAIL UNION SCHOOL DISTRICT. Tax Code: 15104. G/L Organization Code: 905001

Current Year Tax Roll Type	G/L Object	Estimated Revenue	Special Notes
Secured – Local	0100	2,107,347	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	49,886	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	2,157,233	
Unsecured Non-Aircraft	0110	41,524	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110	228	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	547	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		2,199,532	
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>2,199,532</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:
FYI: local agency’s ERAF 2 amount for the FY is:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (39,010)

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 2023 - June 2024:

0.499843% = AB8 Factor (for current year secured/unsecured tax rolls)
0.586350% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **INDIAN DIGGINGS SCHOOL DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 Lien Date Revenue Estimates

For: INDIAN DIGGINGS SCHOOL DISTRICT. Tax Code: 15105. G/L Organization Code: 906001

Current Year Tax Roll Type	G/L Object	Estimated Revenue	Special Notes
Secured – Local	0100	84,767	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	1,704	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	86,471	
Unsecured Non-Aircraft	0110	1,670	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110	-	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	18,252	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		106,393	
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>106,393</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:
FYI: local agency’s ERAF 2 amount for the FY is:

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Positive amounts = additions to local agency’s revenues.

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (1,546) 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 2023 - June 2024:
0.020106% = AB8 Factor (for current year secured/unsecured tax rolls)
0.017620% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **LATROBE ELEMENTARY SCHOOL DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 Lien Date Revenue Estimates

For: LATROBE ELEMENTARY SCHOOL DISTRICT. Tax Code: 15106. G/L Organization Code: 908001

<u>Current Year Tax Roll Type</u>	G/L <u>Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	2,826,507	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	34,286	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	2,860,793	
Unsecured Non-Aircraft	0110	55,695	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110	-	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	28,813	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		2,945,301	
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>2,945,301</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:
FYI: local agency’s ERAF 2 amount for the FY is:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (50,268)

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 2023 - June 2024:

0.670421% = 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

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **MOTHER LODE UNION ELEMENTARY SCHOOL DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

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- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 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	4,462,014	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	90,899	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	4,552,913	
Unsecured Non-Aircraft	0110	87,922	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110	-	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	13,090	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		4,653,925	
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>4,653,925</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:
FYI: local agency’s ERAF 2 amount for the FY is:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (82,067) The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2023 - June 2024: 1.058348% = AB8 Factor (for current year secured/unsecured tax rolls)
0.939730% = 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

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **PIONEER UNION ELEMENTARY SCHOOL DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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, 2023 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 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 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	2,027,053	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	51,366	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	2,078,419	
Unsecured Non-Aircraft	0110	39,942	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110	-	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	25,999	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		2,144,360	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>2,144,360</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:
FYI: local agency’s ERAF 2 amount for the FY is:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (37,124)

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 2023 - June 2024:

0.480798% = AB8 Factor (for current year secured/unsecured tax rolls)
0.277020% = Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **PLACERVILLE UNION ELEMENTARY SCHOOL DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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, 2023 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 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 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	4,026,242	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	115,176	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	4,141,418	
Unsecured Non-Aircraft	0110	79,335	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110	27,269	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	15,361	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		4,263,383	
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>4,263,383</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:
FYI: local agency’s ERAF 2 amount for the FY is:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (75,146) 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 2023 - June 2024:
0.954987% = AB8 Factor (for current year secured/unsecured tax rolls)
1.214800% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **POLLOCK PINES ELEMENTARY SCHOOL DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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, 2023 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 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 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>	G/L <u>Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	2,378,880	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	82,558	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 2,461,438	
Unsecured Non-Aircraft	0110	46,875	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110	-	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	82,205	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		----- 2,590,518	
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>2,590,518</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:
FYI: local agency’s ERAF 2 amount for the FY is:

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Positive amounts = additions to local agency’s revenues.

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (44,009) 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 2023 - June 2024: 0.564248% = AB8 Factor (for current year secured/unsecured tax rolls)
0.593200% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **RESCUE UNION ELEMENTARY SCHOOL DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 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	12,730,228	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	175,601	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	12,905,829	
Unsecured Non-Aircraft	0110	250,842	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110	19,062	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	1,748	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		13,177,481	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>13,177,481</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:
FYI: local agency’s ERAF 2 amount for the FY is:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (230,105) 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 2023 - June 2024: 3.019491% = AB8 Factor (for current year secured/unsecured tax rolls)
3.449590% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **SILVER FORK ELEMENTARY SCHOOL DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 Lien Date Revenue Estimates

For: SILVER FORK ELEMENTARY SCHOOL DISTRICT, Tax Code: 15112, G/L Organization Code: 916001

Current Year Tax Roll Type	G/L Object	Estimated Revenue	Special Notes
Secured – Local	0100	270,622	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	20,259	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 290,881	
Unsecured Non-Aircraft	0110	5,332	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110	-	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	10,106	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		----- 306,319	
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>306,319</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:
FYI: local agency’s ERAF 2 amount for the FY is:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (5,063) 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 2023 - June 2024: 0.064189% = 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

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **EL DORADO UNION HIGH SCHOOL DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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, 2023 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 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 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	39,222,314	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	712,452	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	39,934,766	
Unsecured Non-Aircraft	0110	772,855	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110	46,612	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	253,276	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		41,007,509	
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>41,007,509</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:
FYI: local agency’s ERAF 2 amount for the FY is:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (713,966)

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 2023 - June 2024:

9.303166% = AB8 Factor (for current year secured/unsecured tax rolls)
6.570271% = Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **BLACK OAK MINE UNIFIED SCHOOL DISTRICT (K-12)**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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, 2023 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 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 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	7,520,836	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	158,935	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	7,679,771	
Unsecured Non-Aircraft	0110	148,194	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110	908	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	48,565	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		7,877,438	
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>7,877,438</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:
FYI: local agency’s ERAF 2 amount for the FY is:

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Positive amounts = additions to local agency’s revenues.

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (138,894)

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 2023 - June 2024:

1.783872% = AB8 Factor (for current year secured/unsecured tax rolls)
1.209900% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **LAKE TAHOE UNIFIED SCHOOL DISTRICT (K-12)**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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The Assessor began processing certain changes to current year and prior year assessed values in July 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 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>	G/L <u>Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	25,829,358	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	436,063	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100	(1,654,161)	On Teeter Plan, see above.
Total Estimate for Object	0100	24,611,260	
Unsecured Non-Aircraft	0110	508,954	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110	36,985	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	166,792	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		25,323,991	
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>25,323,991</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:
FYI: local agency’s ERAF 2 amount for the FY is:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (434,820)

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 2023 - June 2024:

6.126482% = AB8 Factor (for current year secured/unsecured tax rolls)
3.467210% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **TAHOE TRUCKEE UNIFIED SCHOOL DISTRICT (K-12)**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 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	3,707,503	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	48,749	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	3,756,252	
Unsecured Non-Aircraft	0110	73,054	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110	-	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	23,941	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		3,853,247	
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>3,853,247</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:
FYI: local agency’s ERAF 2 amount for the FY is:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (66,923) 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 2023 - June 2024: 0.879385% = AB8 Factor (for current year secured/unsecured tax rolls)
0.000000% = Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: LAKE TAHOE COMMUNITY COLLEGE
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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The Assessor began processing certain changes to current year and prior year assessed values in July 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 Lien Date Revenue Estimates

For: LAKE TAHOE COMMUNITY COLLEGE. Tax Code: 15401. G/L Organization Code: 924011

Current Year Tax Roll Type	G/L Object	Estimated Revenue	Special Notes
Secured – Local	0100	6,218,736	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	104,974	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100	(398,215)	On Teeter Plan, see above.
Total Estimate for Object	0100	5,925,495	
Unsecured Non-Aircraft	0110	122,537	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	40,157	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		6,088,189	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>6,088,189</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:
FYI: local agency’s ERAF 2 amount for the FY is:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (104,571) 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 2023 - June 2024: 1.475026% = AB8 Factor (for current year secured/unsecured tax rolls)
1.475026% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **LOS RIOS COMMUNITY COLLEGE**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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, 2023 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 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 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	15,335,150	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	277,036	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 15,612,186	
Unsecured Non-Aircraft	0110	302,171	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	99,026 -----	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		16,013,383	
Property Tax Administrative Cost	0100	- -----	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>16,013,383</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:
FYI: local agency’s ERAF 2 amount for the FY is:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (278,814)

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 2023 - June 2024:

3.637354% = AB8 Factor (for current year secured/unsecured tax rolls)
3.637354% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **SIERRA COMMUNITY COLLEGE**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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, 2023 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 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 Lien Date Revenue Estimates

For: SIERRA COMMUNITY COLLEGE. Tax Code: 15403. G/L Organization Code: 974081

Current Year Tax Roll Type	G/L Object	Estimated Revenue	Special Notes
Secured – Local	0100	719,560	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	13,429	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 732,989	
Unsecured Non-Aircraft	0110	14,179	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	4,647	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		----- 751,815	
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>751,815</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:
FYI: local agency’s ERAF 2 amount for the FY is:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (13,292) 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 2023 - June 2024:
0.170673% = AB8 Factor (for current year secured/unsecured tax rolls)
0.170673% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **EL DORADO COUNTY OFFICE OF EDUCATION**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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, 2023 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 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 Lien Date Revenue Estimates

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

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	8,572,058	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	165,088	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100	(173,853)	On Teeter Plan, see above.
Total Estimate for Object	0100	8,563,293	
Unsecured Non-Aircraft	0110	168,908	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	55,354	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		8,787,555	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>8,787,555</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:
FYI: local agency’s ERAF 2 amount for the FY is:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (153,083)

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 2023 - June 2024:

2.033212% = AB8 Factor (for current year secured/unsecured tax rolls)
2.033212% = Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **SOUTH TAHOE RDA SUCCESSOR AGENCY**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 Lien Date Revenue Estimates

For: SOUTH TAHOE RDA SUCCESSOR AGENCY. Tax Code: 17101. G/L Organization Code: 7903085

Current Year Tax Roll Type	G/L Object	Estimated Revenue	Special Notes
Secured – Local	0100	0	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	81,018	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100	6,370,121	On Teeter Plan, see above.
Total Estimate for Object	0100	6,451,139	
Unsecured Non-Aircraft	0110	0	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	0	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		6,451,139	
Property Tax Administrative Cost	0100	(111,459)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>6,339,680</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:
FYI: local agency’s ERAF 2 amount for the FY is:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost

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

FYI: The following distribution factors are in effect for July 2023 - June 2024:

0.000000% = AB8 Factor (for current year secured/unsecured tax rolls)
0.000000% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **EDUCATIONAL REVENUE AUGMENTATION FUND (ERAF)**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 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, 2023 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 2023 and continue through June 2024. These additions, deletions, 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 Code §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 Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 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	47,274,866	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). 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. Not subject to ERAF.
RDA Tax Increment, if applicable	0100	0	On Teeter Plan, see above.
Total Estimate for Object	0100	47,274,866	
Unsecured Non-Aircraft	0110	931,526	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	305,275	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		48,511,667	
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>48,511,667</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:	16,171,708	} [Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.
FYI: local agency’s ERAF 2 amount for the FY is:	32,339,960	

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (843,649) 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 2023 - June 2024: 11.213156% = AB8 Factor (for current year secured/unsecured tax rolls)
11.213156% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
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TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 31, 2023
TO: **GRAND TOTALS**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2023/24 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2023/24 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2023 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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- Net collection of Supplemental taxes (pursuant to R&T Code §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 Code §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 Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2023.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2023/24 annual budget with the El Dorado County Auditor-Controller **by August 30, 2023** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2023/24 Current Year Property Tax Roll – 1/1/2023 Lien Date Revenue Estimates

For: GRAND TOTALS. Tax Code: N/A. G/L Organization Code: N/A

Current Year Tax Roll Type	G/L Object	Estimated Revenue	Special Notes
Secured – Local	0100	421,601,790	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	7,033,411	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100	0	On Teeter Plan, see above.
Total Estimate for Object	0100	428,635,201	
Unsecured Non-Aircraft	0110	8,307,440	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	2,722,469	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		439,964,328	
Property Tax Administrative Cost	0100	(7,644,144)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>432,320,184</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:	(16,171,708)	}	{	Negatives amounts = reductions to local agency’s revenues, while
FYI: local agency’s ERAF 2 amount for the FY is:	(32,339,960)	}		Positive amounts = additions to local agency’s revenues.

FYI: Unreimbursed Schools’ Property Tax Administrative Cost	3,657,013	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 2023 - June 2024:

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