



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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2024 statewide lien date. Pursuant to various State laws, the 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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 Lien Date Revenue Estimates

For: COUNTY GENERAL FUND. Tax Code: 11101. G/L Organization Code: 1560600

Current Year Tax Roll Type	G/L Object	Estimated Revenue	Special Notes
Secured – Local	0100	92,206,909	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	2,159,469	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	(1,893,039)	On Teeter Plan, see above.
Total Estimate for Object	0100	92,473,339	
Unsecured Non-Aircraft	0110	1,837,789	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110	131,920	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	567,477	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		95,010,525	
Property Tax Administrative Cost	0100	(1,666,529)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>93,343,996</u>	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF 1 amount for the FY is:		(7,530,896)	} 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:		(29,978,752)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		3,859,508	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 2024 - June 2025: 20.927096% = AB8 Factor (for current year secured/unsecured tax rolls)
20.927096% = Supplemental Factor (for current year supplemental tax rolls)



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Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2024
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 2024/25 Lien Date Tax Rolls

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FY 2024/25 Current Year Property Tax Roll – 1/1/2024 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>	G/L <u>Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	2,032,200	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	45,005	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	(39,262)	On Teeter Plan, see above.
Total Estimate for Object	0100	2,037,943	
Unsecured Non-Aircraft	0110	40,504	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	12,507	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		2,090,954	
Property Tax Administrative Cost	0100	(36,653)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>2,054,301</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:	(711,393) 0	}	[Negatives amounts = reductions to local agency’s revenues, while [Positive amounts = additions to local agency’s revenues.
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FYI: The following distribution factors are in effect for July 2024 - June 2025: 0.461224% = AB8 Factor (for current year secured/unsecured tax rolls)
0.461224% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

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FY 2024/25 Current Year Property Tax Roll – 1/1/2024 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	9,084,597	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	179,975	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	9,264,572	
Unsecured Non-Aircraft	0110	181,066	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	55,910	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		9,501,548	
Property Tax Administrative Cost	0100	(165,924)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>9,335,624</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:	(729,744)	}	[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:	0	}	

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2.061822%	=	AB8 Factor (for current year secured/unsecured tax rolls)
2.061822%	=	Supplemental Factor (for current year supplemental tax rolls)



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TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2024
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Via: Posting to Auditor's Website; Emailing to known Email Addresses
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FY 2024/25 Current Year Property Tax Roll – 1/1/2024 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	359,604	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	7,381	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	366,985	
Unsecured Non-Aircraft	0110	7,167	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	2,213	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		376,365	
Property Tax Administrative Cost	0100	(6,534)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>369,831</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:	0	}	Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.
FYI: local agency’s ERAF 2 amount for the FY is:	(56,906)		

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TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2024
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
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FY 2024/25 Current Year Property Tax Roll – 1/1/2024 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	21,453	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	1,404	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	----- 22,857	
Unsecured Non-Aircraft	0110	428	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	132	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		----- 23,417	
Property Tax Administrative Cost	0100	(428)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>22,989</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: 0
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 2024 - June 2025:
0.004869% = AB8 Factor (for current year secured/unsecured tax rolls)
0.004869% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2024 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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>	G/L <u>Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	12,405,780	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	235,802	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	(1,411,707)	On Teeter Plan, see above.
Total Estimate for Object	0100	11,229,875	
Unsecured Non-Aircraft	0110	247,261	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110	27,917	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	76,350	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		11,581,403	
Property Tax Administrative Cost	0100	(202,637)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>11,378,766</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:	(1,188,433) } (1,455,176) }	[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 2024 - June 2025:

2.815591% = AB8 Factor (for current year secured/unsecured tax rolls)
2.815591% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2024 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 Lien Date Revenue Estimates

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

Current Year Tax Roll Type	G/L Object	Estimated Revenue	Special Notes
Secured – Local	0100	32,618	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	682	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	33,300	
Unsecured Non-Aircraft	0110	650	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	201	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		34,151	
Property Tax Administrative Cost	0100	(610)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>33,541</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:	(30,874)	}	[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:	0	}		

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

FYI: The following distribution factors are in effect for July 2024 - June 2025:

0.007403%	=	AB8 Factor (for current year secured/unsecured tax rolls)
0.007403%	=	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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2024 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	653,125	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	11,688	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	(43,435)	On Teeter Plan, see above.
Total Estimate for Object	0100	621,378	
Unsecured Non-Aircraft	0110	13,018	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	4,020	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		638,416	
Property Tax Administrative Cost	0100	(11,117)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>627,299</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: (131,560) }
FYI: local agency’s ERAF 2 amount for the FY is: (24,577) } [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 2024 - June 2025: 0.148232% = AB8 Factor (for current year secured/unsecured tax rolls)
0.148232% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2024 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	76,437	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	1,189	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	77,626	
Unsecured Non-Aircraft	0110	1,523	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	470	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		79,619	
Property Tax Administrative Cost	0100	(1,369)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>78,250</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:	(19,969)	}	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:	0		

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

FYI: The following distribution factors are in effect for July 2024 - June 2025:

0.017348%	=	AB8 Factor (for current year secured/unsecured tax rolls)
0.017348%	=	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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2024 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	4,474,837	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	101,175	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	4,576,012	
Unsecured Non-Aircraft	0110	89,189	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	27,540	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		4,692,741	
Property Tax Administrative Cost	0100	(82,289)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>4,610,452</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:	(1,518,381)	}	[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:	(96,993)	}	

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 2024 - June 2025:

1.015600% = AB8 Factor (for current year secured/unsecured tax rolls)
1.015600% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2024 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	54,120	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	858	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	54,978	
Unsecured Non-Aircraft	0110	1,079	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	333	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		56,390	
Property Tax Administrative Cost	0100	(1,004)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>55,386</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: (7,755)
FYI: local agency’s ERAF 2 amount for the FY is: (21,942)

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

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

FYI: The following distribution factors are in effect for July 2024 - June 2025: 0.012283% = AB8 Factor (for current year secured/unsecured tax rolls)
0.012283% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2024 statewide lien date. Pursuant to various State laws, the 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 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	1,930	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	41	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	1,971	
Unsecured Non-Aircraft	0110	38	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		2,021	
Property Tax Administrative Cost	0100	(37)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>1,984</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: (468) } [Negatives amounts = reductions to local agency’s revenues, while
FYI: local agency’s ERAF 2 amount for the FY is: 0 } [Positive amounts = additions to local agency’s revenues.

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

FYI: The following distribution factors are in effect for July 2024 - June 2025: 0.000438% = AB8 Factor (for current year secured/unsecured tax rolls)
0.000438% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2024 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	15,906	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	305	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	----- 16,211	
Unsecured Non-Aircraft	0110	317	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	98	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		----- 16,626	
Property Tax Administrative Cost	0100	(297)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>16,329</u>	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF 1 amount for the FY is:		(13,336)	} [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:		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		-	The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: The following distribution factors are in effect for July 2024 - June 2025:			0.003610% = AB8 Factor (for current year secured/unsecured tax rolls) 0.003610% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2024 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	419,990	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	7,642	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	(33,232)	On Teeter Plan, see above.
Total Estimate for Object	0100	394,400	
Unsecured Non-Aircraft	0110	8,371	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	2,585	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		405,356	
Property Tax Administrative Cost	0100	(7,047)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>398,309</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:	(94,945)	}	[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:	0	}		

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

FYI: The following distribution factors are in effect for July 2024 - June 2025:

0.095320%	=	AB8 Factor (for current year secured/unsecured tax rolls)
0.095320%	=	Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2024 statewide lien date. Pursuant to various State laws, the 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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	2,207	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	117	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	----- 2,324	
Unsecured Non-Aircraft	0110	44	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		----- 2,382	
Property Tax Administrative Cost	0100	(43)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>2,339</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: (438) } [Negatives amounts = reductions to local agency’s revenues, while
FYI: local agency’s ERAF 2 amount for the FY is: 0 } [Positive amounts = additions to local agency’s revenues.

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

FYI: The following distribution factors are in effect for July 2024 - June 2025: 0.000501% = AB8 Factor (for current year secured/unsecured tax rolls)
0.000501% = 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 29, 2024
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 2024/25 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.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) 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.
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FY 2024/25 Current Year Property Tax Roll – 1/1/2024 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	17,021	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	339	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	----- 17,360	
Unsecured Non-Aircraft	0110	339	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	105	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		----- 17,804	
Property Tax Administrative Cost	0100	(309)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>17,495</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: (7,503)
FYI: local agency’s ERAF 2 amount for the FY is: 0

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0.003863% = AB8 Factor (for current year secured/unsecured tax rolls)
0.003863% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 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.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property 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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FY 2024/25 Current Year Property Tax Roll – 1/1/2024 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	41,607	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	829	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	42,436	
Unsecured Non-Aircraft	0110	829	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	256	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		43,521	
Property Tax Administrative Cost	0100	(777)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>42,744</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: (6,943)
FYI: local agency’s ERAF 2 amount for the FY is: (1,521)

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0.009443% = AB8 Factor (for current year secured/unsecured tax rolls)
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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2024
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 2024/25 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.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) 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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FY 2024/25 Current Year Property Tax Roll – 1/1/2024 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	125,605	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	2,665	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	128,270	
Unsecured Non-Aircraft	0110	2,503	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	773	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		131,546	
Property Tax Administrative Cost	0100	(2,364)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>129,182</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: (49,513) }
FYI: local agency’s ERAF 2 amount for the FY is: 0 } [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 29, 2024
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 2024/25 Lien Date Tax Rolls

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FY 2024/25 Current Year Property Tax Roll – 1/1/2024 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	5,149,953	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	93,914	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	5,243,867	
Unsecured Non-Aircraft	0110	102,644	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	31,695	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		5,378,206	
Property Tax Administrative Cost	0100	(95,053)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>5,283,153</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:	} - {	(595,913) (68,251)	[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 2024 - June 2025: 1.168823% = AB8 Factor (for current year secured/unsecured tax rolls)
1.168823% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2024 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	11,015	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	250	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	11,265	
Unsecured Non-Aircraft	0110	220	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	68	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		11,553	
Property Tax Administrative Cost	0100	(207)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>11,346</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: (2,083)
FYI: local agency’s ERAF 2 amount for the FY is: 0

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

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

FYI: The following distribution factors are in effect for July 2024 - June 2025:
0.002500% = AB8 Factor (for current year secured/unsecured tax rolls)
0.002500% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2024 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	13,659	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	14,129	
Unsecured Non-Aircraft	0110	272	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		14,485	
Property Tax Administrative Cost	0100	(250)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>14,235</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:	(11,167)	} [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:	0	

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

FYI: The following distribution factors are in effect for July 2024 - June 2025:

0.003100%	= AB8 Factor (for current year secured/unsecured tax rolls)
0.003100%	= 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2024 statewide lien date. Pursuant to various State laws, the 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 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	11,491	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	265	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	----- 11,756	
Unsecured Non-Aircraft	0110	229	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	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		----- 12,056	
Property Tax Administrative Cost	0100	(215)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>11,841</u>	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF 1 amount for the FY is:		(3,808)	} 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:		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		-	The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: The following distribution factors are in effect for July 2024 - June 2025:			0.002608% = AB8 Factor (for current year secured/unsecured tax rolls) 0.002608% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2024 statewide lien date. Pursuant to various State laws, the 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 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	10,116,546	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	145,716	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	----- 10,262,262	
Unsecured Non-Aircraft	0110	201,634	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	62,261 -----	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		10,526,157	
Property Tax Administrative Cost	0100	(182,689) -----	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>10,343,468</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:	(1,161,018) } (1,803,091) }	[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 2024 - June 2025: 2.296031% = AB8 Factor (for current year secured/unsecured tax rolls)
2.296031% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

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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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	51,569	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	964	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	52,533	
Unsecured Non-Aircraft	0110	1,028	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		53,878	
Property Tax Administrative Cost	0100	(938)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>52,940</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: (36,406) }
FYI: local agency’s ERAF 2 amount for the FY is: 0 } [Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = additions to local agency’s revenues.

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

FYI: The following distribution factors are in effect for July 2024 - June 2025: 0.011704% = AB8 Factor (for current year secured/unsecured tax rolls)
0.011704% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2024 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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>	G/L <u>Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	22,335	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	542	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	----- 22,877	
Unsecured Non-Aircraft	0110	445	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	137	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		----- 23,459	
Property Tax Administrative Cost	0100	(421)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>23,038</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: (9,343) } [Negatives amounts = reductions to local agency’s revenues, while
FYI: local agency’s ERAF 2 amount for the FY is: 0 } [Positive amounts = additions to local agency’s revenues.

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

FYI: The following distribution factors are in effect for July 2024 - June 2025: 0.005069% = AB8 Factor (for current year secured/unsecured tax rolls)
0.005069% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2024 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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>	G/L <u>Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	105,553	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	2,063	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		On Teeter Plan, see above.
Total Estimate for Object	0100	107,616	
Unsecured Non-Aircraft	0110	2,104	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	650	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		110,370	
Property Tax Administrative Cost	0100	(1,906)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>108,464</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:	(49,865) 0	} — [Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.
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FYI: Unreimbursed Schools’ Property Tax Administrative Cost - The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2024 - June 2025:
0.023956% = AB8 Factor (for current year secured/unsecured tax rolls)
0.023956% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2024 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	224,790	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	3,817	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	228,607	
Unsecured Non-Aircraft	0110	4,480	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	1,383	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		234,470	
Property Tax Administrative Cost	0100	(4,208)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>230,262</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: (27,685)
FYI: local agency’s ERAF 2 amount for the FY is: 0

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

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

FYI: The following distribution factors are in effect for July 2024 - June 2025:
0.051018% = AB8 Factor (for current year secured/unsecured tax rolls)
0.051018% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2024 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	9,425	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	268	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	9,693	
Unsecured Non-Aircraft	0110	188	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	58	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		9,939	
Property Tax Administrative Cost	0100	(177)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>9,762</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: (7,820) }
FYI: local agency’s ERAF 2 amount for the FY is: 0 } [Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = additions to local agency’s revenues.

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

FYI: The following distribution factors are in effect for July 2024 - June 2025: 0.002139% = AB8 Factor (for current year secured/unsecured tax rolls)
0.002139% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2024 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 Lien Date Revenue Estimates

For: HILLWOOD COMMUNITY SERVICE DISTRICT. Tax Code: 14314. G/L Organization Code: 8023230

Current Year Tax Roll Type	G/L Object	Estimated Revenue	Special Notes
Secured – Local	0100	29,252	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	516	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	----- 29,768	
Unsecured Non-Aircraft	0110	583	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	180	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		----- 30,531	
Property Tax Administrative Cost	0100	(536)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>29,995</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:	(6,862)	}	{	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:	(4,083)	}		

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 2024 - June 2025:

0.006639% = AB8 Factor (for current year secured/unsecured tax rolls)
0.006639% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2024 statewide lien date. Pursuant to various State laws, the 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 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	6,283	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	135	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	6,418	
Unsecured Non-Aircraft	0110	125	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		6,582	
Property Tax Administrative Cost	0100	(115)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>6,467</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:

(3,115) }
0 } [Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = additions to local agency’s revenues.

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

FYI: The following distribution factors are in effect for July 2024 - June 2025:
0.001426% = AB8 Factor (for current year secured/unsecured tax rolls)
0.001426% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2024 statewide lien date. Pursuant to various State laws, the 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 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	7,420	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	148	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	7,568	
Unsecured Non-Aircraft	0110	148	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	46	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		7,762	
Property Tax Administrative Cost	0100	(139)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>7,623</u>	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF 1 amount for the FY is:		(6,163)	} 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:		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		-	The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: The following distribution factors are in effect for July 2024 - June 2025:			0.001684% = AB8 Factor (for current year secured/unsecured tax rolls) 0.001684% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

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The Assessor began processing certain changes to current year and prior year assessed values in July 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	13,412	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	13,722	
Unsecured Non-Aircraft	0110	267	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		14,072	
Property Tax Administrative Cost	0100	(251)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>13,821</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:	(7,670)	}	[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:	0	}	

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FYI: The following distribution factors are in effect for July 2024 - June 2025:

- 0.003044% = AB8 Factor (for current year secured/unsecured tax rolls)
- 0.003044% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 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, 2024 statewide lien date. Pursuant to various State laws, the 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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	26,234	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	538	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	26,772	
Unsecured Non-Aircraft	0110	523	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	161	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		27,456	
Property Tax Administrative Cost	0100	(472)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>26,984</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:	(10,833)	} [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:	0	

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

FYI: The following distribution factors are in effect for July 2024 - June 2025: 0.005954% = AB8 Factor (for current year secured/unsecured tax rolls)
0.005954% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2024 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	6,693	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	157	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	6,850	
Unsecured Non-Aircraft	0110	133	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	41	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		7,024	
Property Tax Administrative Cost	0100	(124)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>6,900</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: (5,450)
FYI: local agency’s ERAF 2 amount for the FY is: 0

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

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

FYI: The following distribution factors are in effect for July 2024 - June 2025:
0.001519% = AB8 Factor (for current year secured/unsecured tax rolls)
0.001519% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2024 statewide lien date. Pursuant to various State laws, the 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 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	16,730	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	354	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	----- 17,084	
Unsecured Non-Aircraft	0110	333	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		----- 17,520	
Property Tax Administrative Cost	0100	(307)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>17,213</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:	(4,393)	}	{	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:	0	}		

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

FYI: The following distribution factors are in effect for July 2024 - June 2025:

0.003797% = AB8 Factor (for current year secured/unsecured tax rolls)
0.003797% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2024 statewide lien date. Pursuant to various State laws, the 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 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	117,837	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	1,903	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	----- 119,740	
Unsecured Non-Aircraft	0110	2,349	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	725	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		----- 122,814	
Property Tax Administrative Cost	0100	(2,182)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>120,632</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: (54,507) }
FYI: local agency’s ERAF 2 amount for the FY is: 0 } [Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = additions to local agency’s revenues.

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FYI: The following distribution factors are in effect for July 2024 - June 2025: 0.026744% = AB8 Factor (for current year secured/unsecured tax rolls)
0.026744% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T 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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	16,792	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	614	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	----- 17,406	
Unsecured Non-Aircraft	0110	335	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		----- 17,844	
Property Tax Administrative Cost	0100	(305)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>17,539</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: (8,413) }
FYI: local agency’s ERAF 2 amount for the FY is: 0 } [Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = additions to local agency’s revenues.

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

FYI: The following distribution factors are in effect for July 2024 - June 2025: 0.003811% = AB8 Factor (for current year secured/unsecured tax rolls)
0.003811% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T 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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	6,424	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	218	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	6,642	
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	40	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		6,810	
Property Tax Administrative Cost	0100	(125)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>6,685</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: (753)
FYI: local agency’s ERAF 2 amount for the FY is: (341)

} 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 2024 - June 2025:
0.001458% = AB8 Factor (for current year secured/unsecured tax rolls)
0.001458% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2024 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	3,005	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	99	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	----- 3,104	
Unsecured Non-Aircraft	0110	60	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	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		----- 3,182	
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>3,131</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: (1,498) } [Negatives amounts = reductions to local agency’s revenues, while
FYI: local agency’s ERAF 2 amount for the FY is: 0 } [Positive amounts = additions to local agency’s revenues.

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

FYI: The following distribution factors are in effect for July 2024 - June 2025: 0.000682% = AB8 Factor (for current year secured/unsecured tax rolls)
0.000682% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2024 statewide lien date. Pursuant to various State laws, the 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 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	4,724,627	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	95,766	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	4,820,393	
Unsecured Non-Aircraft	0110	94,167	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	29,077	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		4,943,637	
Property Tax Administrative Cost	0100	(86,661)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>4,856,976</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: (522,708) }
FYI: local agency’s ERAF 2 amount for the FY is: 0 } [Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = additions to local agency’s revenues.

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

FYI: The following distribution factors are in effect for July 2024 - June 2025: 1.072292% = AB8 Factor (for current year secured/unsecured tax rolls)
1.072292% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2024 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	24,968,333	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	355,564	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	25,323,897	
Unsecured Non-Aircraft	0110	497,647	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	153,665	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		25,975,209	
Property Tax Administrative Cost	0100	(451,926)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>25,523,283</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: (22,310) }
FYI: local agency’s ERAF 2 amount for the FY is: (88,809) } [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 2024 - June 2025: 5.666763% = AB8 Factor (for current year secured/unsecured tax rolls)
5.666763% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2024 statewide lien date. Pursuant to various State laws, the 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 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	11,487,103	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	316,739	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	11,803,842	
Unsecured Non-Aircraft	0110	228,951	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	70,696	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		12,103,489	
Property Tax Administrative Cost	0100	(213,703)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>11,889,786</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:	(1,358,189)	} [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:	29,831	

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 2024 - June 2025:

2.607090%	= AB8 Factor (for current year secured/unsecured tax rolls)
2.607090%	= Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2024 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	495,585	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	16,158	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	511,743	
Unsecured Non-Aircraft	0110	9,878	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	3,050	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		524,671	
Property Tax Administrative Cost	0100	(9,299)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>515,372</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:	(65,400)	}	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:	66,913		

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 2024 - June 2025:

- 0.112477% = AB8 Factor (for current year secured/unsecured tax rolls)
- 0.112477% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2024 statewide lien date. Pursuant to various State laws, the 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 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	581,914	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	15,990	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	----- 597,904	
Unsecured Non-Aircraft	0110	11,598	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	3,581	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		----- 613,083	
Property Tax Administrative Cost	0100	(10,908)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>602,175</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:	(94,094)	}	[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:	105,660	}		

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 2024 - June 2025:

- 0.132070% = AB8 Factor (for current year secured/unsecured tax rolls)
- 0.132070% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2024 statewide lien date. Pursuant to various State laws, the 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 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	6,185,611	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	124,033	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	6,309,644	
Unsecured Non-Aircraft	0110	123,286	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	38,069	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		6,470,999	
Property Tax Administrative Cost	0100	(112,261)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>6,358,738</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:

0 (309,863)	}	[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 2024 - June 2025:

1.403874% = AB8 Factor (for current year secured/unsecured tax rolls)
1.403874% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	1,153,363	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	18,211	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	1,171,574	
Unsecured Non-Aircraft	0110	22,988	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	7,098	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		1,201,660	
Property Tax Administrative Cost	0100	(21,055)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>1,180,605</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:	(131,946)	}	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:	19,208		

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 2024 - June 2025:

- 0.261765% = AB8 Factor (for current year secured/unsecured tax rolls)
- 0.261765% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	184,307	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	3,883	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	----- 188,190	
Unsecured Non-Aircraft	0110	3,673	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	1,134	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		----- 192,997	
Property Tax Administrative Cost	0100	(3,425)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>189,572</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:	(20,810)	}	[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:	(7,803)	}		

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 2024 - June 2025:

0.041830%	=	AB8 Factor (for current year secured/unsecured tax rolls)
0.041830%	=	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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2024 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 Lien Date Revenue Estimates

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

Current Year Tax Roll Type	G/L Object	Estimated Revenue	Special Notes
Secured – Local	0100	801,536	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	21,752	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	823,288	
Unsecured Non-Aircraft	0110	15,976	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	4,933	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		844,197	
Property Tax Administrative Cost	0100	(14,871)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>829,326</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:	(80,422)	}	[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:	0	}		

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

FYI: The following distribution factors are in effect for July 2024 - June 2025:

0.181915%	=	AB8 Factor (for current year secured/unsecured tax rolls)
0.181915%	=	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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2024 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	1,432,186	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	26,044	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	1,458,230	
Unsecured Non-Aircraft	0110	28,545	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	8,814	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		1,495,589	
Property Tax Administrative Cost	0100	(26,255)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>1,469,334</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:	(68,171)	}	[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:	(23,283)	}	

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 2024 - June 2025:

0.325046%	=	AB8 Factor (for current year secured/unsecured tax rolls)
0.325046%	=	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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2024 statewide lien date. Pursuant to various State laws, the 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 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	506,803	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	12,002	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	518,805	
Unsecured Non-Aircraft	0110	10,101	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	3,119	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		532,025	
Property Tax Administrative Cost	0100	(9,361)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>522,664</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: (37,069) }
FYI: local agency’s ERAF 2 amount for the FY is: 0 } [Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = additions to local agency’s revenues.

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

FYI: The following distribution factors are in effect for July 2024 - June 2025: 0.115023% = AB8 Factor (for current year secured/unsecured tax rolls)
0.115023% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

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<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	116,947	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	2,122	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	(6,186)	On Teeter Plan, see above.
Total Estimate for Object	0100	112,883	
Unsecured Non-Aircraft	0110	2,331	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	720	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		115,934	
Property Tax Administrative Cost	0100	(2,025)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>113,909</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: 0
FYI: local agency’s ERAF 2 amount for the FY is: 0

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

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

FYI: The following distribution factors are in effect for July 2024 - June 2025: 0.026542% = AB8 Factor (for current year secured/unsecured tax rolls)
0.026542% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

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<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 Lien Date Revenue Estimates

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

<u>Current Year Tax Roll Type</u>	G/L <u>Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	267,657	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	4,043	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	271,700	
Unsecured Non-Aircraft	0110	5,335	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	1,647	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		278,682	
Property Tax Administrative Cost	0100	(4,876)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>273,806</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:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost

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

FYI: The following distribution factors are in effect for July 2024 - June 2025:

0.060747% = AB8 Factor (for current year secured/unsecured tax rolls)
0.060747% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2024 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 Lien Date Revenue Estimates

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

<u>Current Year Tax Roll Type</u>	G/L <u>Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	3,888,063	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	80,409	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	(61,986)	On Teeter Plan, see above.
Total Estimate for Object	0100	3,906,486	
Unsecured Non-Aircraft	0110	77,494	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	23,929	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		4,007,909	
Property Tax Administrative Cost	0100	(70,257)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>3,937,652</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:	(430,505)	}	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:	0		

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

FYI: The following distribution factors are in effect for July 2024 - June 2025:

0.882427%	=	AB8 Factor (for current year secured/unsecured tax rolls)
0.882427%	=	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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2024 statewide lien date. Pursuant to various State laws, the 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 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	16,488,213	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	299,952	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	16,788,165	
Unsecured Non-Aircraft	0110	328,629	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	101,475	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		17,218,269	
Property Tax Administrative Cost	0100	(301,966)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>16,916,303</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:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost

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

FYI: The following distribution factors are in effect for July 2024 - June 2025:

3.742132% = AB8 Factor (for current year secured/unsecured tax rolls)
3.742132% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2024 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	1,943,668	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	55,862	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	1,999,530	
Unsecured Non-Aircraft	0110	38,740	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	11,962	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		2,050,232	
Property Tax Administrative Cost	0100	(36,343)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>2,013,889</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:

0 }
(73,811) } [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 2024 - June 2025: 0.441131% = AB8 Factor (for current year secured/unsecured tax rolls)
0.441131% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2024 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	802	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	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	809	
Unsecured Non-Aircraft	0110	16	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		830	
Property Tax Administrative Cost	0100	(14)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>816</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: 0
FYI: local agency’s ERAF 2 amount for the FY is: 0

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

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

FYI: The following distribution factors are in effect for July 2024 - June 2025: 0.000182% = AB8 Factor (for current year secured/unsecured tax rolls)
0.000182% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2024 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	54,001	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	1,118	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	55,119	
Unsecured Non-Aircraft	0110	1,076	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	332	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		56,527	
Property Tax Administrative Cost	0100	(1,007)	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>55,520</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: 0 }
FYI: local agency’s ERAF 2 amount for the FY is: 0 } [Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = additions to local agency’s revenues.

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

FYI: The following distribution factors are in effect for July 2024 - June 2025: 0.012256% = AB8 Factor (for current year secured/unsecured tax rolls)
0.012256% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2024 statewide lien date. Pursuant to various State laws, the 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 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 Lien Date Revenue Estimates

For: SOUTH TAHOE PUBLIC UTILITY DISTRICT. Tax Code: 14806. G/L Organization Code: 8715000

Current Year Tax Roll Type	G/L Object	Estimated Revenue	Special Notes
Secured – Local	0100	11,732,122	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	207,452	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	(733,442)	On Teeter Plan, see above.
Total Estimate for Object	0100	11,206,132	
Unsecured Non-Aircraft	0110	233,835	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	72,204	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		11,512,171	
Property Tax Administrative Cost	0100	(201,124)	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>11,311,047</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:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost

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

FYI: The following distribution factors are in effect for July 2024 - June 2025:

2.662699% = AB8 Factor (for current year secured/unsecured tax rolls)
2.662699% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2024 statewide lien date. Pursuant to various State laws, the 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 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	2,126,812	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	32,106	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	2,158,918	
Unsecured Non-Aircraft	0110	42,390	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	13,089	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		2,214,397	
Property Tax Administrative Cost	0100	(38,725)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>2,175,672</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 2024 - June 2025:

0.482697% = AB8 Factor (for current year secured/unsecured tax rolls)
0.482697% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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>	G/L <u>Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	16,220,600	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	264,748	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	16,485,348	
Unsecured Non-Aircraft	0110	323,295	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110	1,504	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	99,828	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		16,909,975	
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>16,909,975</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: 0 }
FYI: local agency’s ERAF 2 amount for the FY is: 0 } [Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = additions to local agency’s revenues.

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (295,099) 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 2024 - June 2025: 3.681395% = AB8 Factor (for current year secured/unsecured tax rolls)
11.342370% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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>	G/L <u>Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,628,548	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	44,159	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	----- 1,672,707	
Unsecured Non-Aircraft	0110	32,459	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	10,023	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		----- 1,715,189	
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>1,715,189</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: 0 }
FYI: local agency’s ERAF 2 amount for the FY is: 0 } [Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = additions to local agency’s revenues.

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (30,185) 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 2024 - June 2025: 0.369612% = AB8 Factor (for current year secured/unsecured tax rolls)
0.411720% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2024 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 Lien Date Revenue Estimates

For: GOLD OAK UNION SCHOOL DISTRICT. Tax Code: 15103. G/L Organization Code: 904001

Current Year Tax Roll Type	G/L Object	Estimated Revenue	Special Notes
Secured – Local	0100	2,042,986	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	42,376	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	2,085,362	
Unsecured Non-Aircraft	0110	40,719	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	12,573	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		2,138,654	
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>2,138,654</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:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (37,825) 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 2024 - June 2025: 0.463672% = AB8 Factor (for current year secured/unsecured tax rolls)
0.449680% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2024 statewide lien date. Pursuant to various State laws, the 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 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	2,161,805	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	55,857	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	2,217,662	
Unsecured Non-Aircraft	0110	43,087	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110	539	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	13,305	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		2,274,593	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>2,274,593</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: 0 }
FYI: local agency’s ERAF 2 amount for the FY is: 0 } [Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = additions to local agency’s revenues.

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (40,587) 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 2024 - June 2025: 0.490639% = AB8 Factor (for current year secured/unsecured tax rolls)
0.538260% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2024 statewide lien date. Pursuant to various State laws, the 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 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	86,201	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	1,938	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	----- 88,139	
Unsecured Non-Aircraft	0110	1,718	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	531	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		----- 90,388	
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>90,388</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: 0 }
FYI: local agency’s ERAF 2 amount for the FY is: 0 } [Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = additions to local agency’s revenues.

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (1,627) 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 2024 - June 2025: 0.019564% = AB8 Factor (for current year secured/unsecured tax rolls)
0.014600% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

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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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 Lien Date Revenue Estimates

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

Current Year Tax Roll Type	G/L Object	Estimated Revenue	Special Notes
Secured – Local	0100	2,974,801	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	41,642	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	3,016,443	
Unsecured Non-Aircraft	0110	59,291	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	18,308	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		3,094,042	
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>3,094,042</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: 0 }
FYI: local agency’s ERAF 2 amount for the FY is: 0 } [Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = additions to local agency’s revenues.

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (53,834) 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 2024 - June 2025: 0.675155% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	4,650,235	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	103,248	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	4,753,483	
Unsecured Non-Aircraft	0110	92,684	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	28,619	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		4,874,786	
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>4,874,786</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: 0 }
FYI: local agency’s ERAF 2 amount for the FY is: 0 } [Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = additions to local agency’s revenues.

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (85,659) 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 2024 - June 2025: 1.055408% = AB8 Factor (for current year secured/unsecured tax rolls)
0.872120% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2024 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	2,110,954	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	57,177	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	2,168,131	
Unsecured Non-Aircraft	0110	42,074	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	12,992	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		2,223,197	
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>2,223,197</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: 0 }
FYI: local agency’s ERAF 2 amount for the FY is: 0 } [Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = additions to local agency’s revenues.

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (39,099) 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 2024 - June 2025: 0.479098% = AB8 Factor (for current year secured/unsecured tax rolls)
0.275450% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2024 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	4,181,130	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	126,982	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	4,308,112	
Unsecured Non-Aircraft	0110	83,335	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110	27,820	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	25,732	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		4,444,999	
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>4,444,999</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: 0 }
FYI: local agency’s ERAF 2 amount for the FY is: 0 } [Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = additions to local agency’s revenues.

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (78,401) 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 2024 - June 2025: 0.948941% = AB8 Factor (for current year secured/unsecured tax rolls)
1.140760% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2024 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	2,480,935	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	89,823	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	----- 2,570,758	
Unsecured Non-Aircraft	0110	49,448	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	15,269	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		----- 2,635,475	
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>2,635,475</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: 0 }
FYI: local agency’s ERAF 2 amount for the FY is: 0 } [Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = additions to local agency’s revenues.

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (46,293) 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 2024 - June 2025: 0.563068% = AB8 Factor (for current year secured/unsecured tax rolls)
0.565510% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2024 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	13,293,530	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	209,156	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	----- 13,502,686	
Unsecured Non-Aircraft	0110	264,955	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110	21,633	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	81,813	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		----- 13,871,087	
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>13,871,087</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: 0
FYI: local agency’s ERAF 2 amount for the FY is: 0

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (243,199) 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 2024 - June 2025: 3.017073% = AB8 Factor (for current year secured/unsecured tax rolls)
3.381390% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2024 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	284,960	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	21,303	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	----- 306,263	
Unsecured Non-Aircraft	0110	5,680	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	1,754	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		----- 313,697	
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>313,697</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: 0 }
FYI: local agency’s ERAF 2 amount for the FY is: 0 } [Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = additions to local agency’s revenues.

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (5,466) 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 2024 - June 2025: 0.064674% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2024 statewide lien date. Pursuant to various State laws, the 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 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced 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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 Lien Date Revenue Estimates

For: EL DORADO UNION HIGH SCHOOL DISTRICT. Tax Code: 15201. G/L Organization Code: 918001

Current Year Tax Roll Type	G/L Object	Estimated Revenue	Special Notes
Secured – Local	0100	40,967,958	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	819,267	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	----- 41,787,225	
Unsecured Non-Aircraft	0110	816,538	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110	51,496	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	252,133	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		----- 42,907,392	
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>42,907,392</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:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (752,227) 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 2024 - June 2025: 9.298006% = AB8 Factor (for current year secured/unsecured tax rolls)
6.428943% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

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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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	7,788,168	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	179,863	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	7,968,031	
Unsecured Non-Aircraft	0110	155,227	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110	1,012	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	47,931	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		8,172,201	
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>8,172,201</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: 0
FYI: local agency’s ERAF 2 amount for the FY is: 0

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (144,501) 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 2024 - June 2025: 1.767587% = AB8 Factor (for current year secured/unsecured tax rolls)
1.188450% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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

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- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T 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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	27,098,877	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	501,938	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	(1,685,456)	On Teeter Plan, see above.
Total Estimate for Object	0100	25,915,359	
Unsecured Non-Aircraft	0110	540,111	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110	27,917	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	166,777	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		26,650,164	
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>26,650,164</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: 0 }
FYI: local agency’s ERAF 2 amount for the FY is: 0 } [Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = additions to local agency’s revenues.

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (464,534) 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 2024 - June 2025: 6.150307% = AB8 Factor (for current year secured/unsecured tax rolls)
3.316180% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	3,882,806	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	58,474	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	3,941,280	
Unsecured Non-Aircraft	0110	77,389	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	23,896	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		4,042,565	
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>4,042,565</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: 0
FYI: local agency’s ERAF 2 amount for the FY is: 0

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (70,682) The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2024 - June 2025: 0.881234% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2024 statewide lien date. Pursuant to various State laws, the 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 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	6,524,357	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	120,834	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	(405,749)	On Teeter Plan, see above.
Total Estimate for Object		6,239,442	
Unsecured Non-Aircraft	0110	130,038	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	40,153	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		6,409,633	
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>6,409,633</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:

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (111,680) 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 2024 - June 2025: 1.480755% = AB8 Factor (for current year secured/unsecured tax rolls)
1.480755% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2024 statewide lien date. Pursuant to various State laws, the 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 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced 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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	16,013,615	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	318,768	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	----- 16,332,383	
Unsecured Non-Aircraft	0110	319,170	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	98,554 -----	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		16,750,107	
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>16,750,107</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: 0 }
FYI: local agency’s ERAF 2 amount for the FY is: 0 } [Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = additions to local agency’s revenues.

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (293,743) 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 2024 - June 2025: 3.634418% = AB8 Factor (for current year secured/unsecured tax rolls)
3.634418% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

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The Assessor began processing certain changes to current year and prior year assessed values in July 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	747,971	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	15,396	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	763,367	
Unsecured Non-Aircraft	0110	14,908	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	4,603	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		782,878	
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>782,878</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: 0 }
 FYI: local agency’s ERAF 2 amount for the FY is: 0 } [Negatives amounts = reductions to local agency’s revenues, while
 [Positive amounts = additions to local agency’s revenues.

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (13,791) 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 2024 - June 2025: 0.169758% = AB8 Factor (for current year secured/unsecured tax rolls)
 0.169758% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 Lien Date Revenue Estimates

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

Current Year Tax Roll Type	G/L Object	Estimated Revenue	Special Notes
Secured – Local	0100	8,942,320	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	188,220	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	(177,142)	On Teeter Plan, see above.
Total Estimate for Object	0100	8,953,398	
Unsecured Non-Aircraft	0110	178,231	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	55,034	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		9,186,663	
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>9,186,663</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is: 0 }
FYI: local agency’s ERAF 2 amount for the FY is: 0 } [Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = additions to local agency’s revenues.

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (161,196) 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 2024 - June 2025: 2.029531% = AB8 Factor (for current year secured/unsecured tax rolls)
2.029531% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 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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<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	97,288	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	6,490,636	On Teeter Plan, see above.
Total Estimate for Object	0100	6,587,924	
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		6,587,924	
Property Tax Administrative Cost	0100	(118,337)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>6,469,587</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:

}

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

FYI: Unreimbursed Schools’ Property Tax Administrative Cost

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

FYI: The following distribution factors are in effect for July 2024 - June 2025:

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



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2024 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2024 and continue through June 2025. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 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	49,395,376	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	49,395,376	
Unsecured Non-Aircraft	0110	984,506	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	303,998	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		50,683,880	
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>50,683,880</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:	16,888,540	} [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:	33,795,342	

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (889,880) 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 2024 - June 2025: 11.210676% = AB8 Factor (for current year secured/unsecured tax rolls)
11.210676% = 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 29, 2024
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 2024/25 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2024/25 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2024 statewide lien date. Pursuant to various State laws, the 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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- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency'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 2024.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2024/25 annual budget with the El Dorado County Auditor-Controller **by August 30, 2024** 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 2024/25 Current Year Property Tax Roll – 1/1/2024 Lien Date Revenue Estimates

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

<u>Current Year Tax Roll Type</u>	G/L <u>Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	440,610,150	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	8,057,497	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	448,667,647	
Unsecured Non-Aircraft	0110	8,781,862	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110	291,758	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	2,711,684	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		460,452,951	
Property Tax Administrative Cost	0100	(8,070,546)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>452,382,405</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:	(16,888,540)	}	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:	(33,795,342)		

FYI: Unreimbursed Schools’ Property Tax Administrative Cost	3,859,508	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 2024 - June 2025:

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