



COUNTY OF RIVERSIDE
OFFICE OF THE
AUDITOR-CONTROLLER

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TO: Taxing Agencies of Riverside County

FROM: Jennifer Baechel
 Property Tax Division Deputy Auditor-Controller

SUBJECT: Fiscal Year 2023-2024 Tax Apportionment Schedule

The distribution of property taxes largely depends upon when the tax collection process is completed. Our estimated distribution dates are based on the timely receipt of collection data from the Tax-Collector. Should the receipt be delayed, you may experience a similar delay in the distribution.

Apportionment Description	Apportionment Code	Estimated Date Auditor to Receive Funding	Estimated date Auditor to Distribute Collections to Taxing Agencies
<u>Secured</u>			
Advance 1	CY SEC SA1		December 4-8, 2023
Settlement 1	CY SEC SS1	January 8, 2024	January 22-26, 2024
Advance 2	CY SEC SA2		April 8-12, 2024
Settlement 2	CY SEC SS2	May 9, 2024	May 20-24, 2024
Settlement 3	CY SEC SS3	July 22, 2024	July 29-August 2, 2024
Teeter Settlement	CY SEC SS4		October 8-11, 2024
<u>State Board of Equalization (SBE)</u>			
Collection 1	CY & PY SBE CS1	January 8, 2024	January 16-19, 2024
Collection 2	CY & PY SBE CS2	May 9, 2024	May 6-10, 2024
Collection 3	CY & PY SBE CS3	July 22, 2024	July 29-August 2, 2024
<u>Redevelopment</u>			
RPTTF Collection 1	RPTTF Jan		December 26-January 2, 2024
RPTTF Collection 2	RPTTF Jun		May 28-June 3, 2024
Land Sale Proceeds ⁽²⁾	RDV Assets		As needed
<u>Unsecured</u>			
Collection 1	CY UNS UC1	September 13, 2023	October 23-27, 2023
Collection 2	CY UNS UC2	November 15, 2023	December 18-22, 2023
Collection 3	CY UNS UC3	July 22, 2024	July 29-August 2, 2024
<u>Secured Prior Year (SPY)</u>			
Collection 1 – Tax & Penalty	PY SEC SP1	January 8, 2024	February 5-9, 2024
Collection 2 – Tax & Penalty	PY SEC SP2	July 22, 2024	July 29-August 2, 2024

Apportionment Description	Apportionment Code	Estimated Date Auditor to Receive Funding	Estimated date Auditor to Distribute Collections to Taxing Agencies
<u>Unsecured Prior Year</u>			
Collection 1	PY UNS PYU	July 22, 2024	July 29-August 2, 2024
<u>Homeowner's⁽³⁾</u>			
15%	CY HOX SH1	November 19, 2023	December 11-15, 2023
35%	CY HOX SH2	January 8, 2024	January 29-February 2, 2024
35%	CY HOX SH3	April 30, 2024	May 6-10, 2024
15%	CY HOX SH4	May 28, 2024	June 10-14, 2024
<u>Supplemental Taxes – AB 2345⁽¹⁾</u>			
CY Supplemental Dec.	CY SUP Dec.		January 8-12, 2024
PY Supplemental Dec.	PY SUP Dec.		January 8-12, 2024
CY Supplemental Feb.	CY SUP February		March 11-15, 2024
PY Supplemental Feb.	PY SUP February		March 11-15, 2024
CY Supplemental June	CY SUP June		July 2024
PY Supplemental June	PY SUP June		July 2024
<u>Miscellaneous Taxes</u>			
CY and PY Non Com Air, Collection 1 and 2			December 2023
CY and PY Non Com Air, Collection 3			August 2024
Racehorse, Collection 1			August 2024
CA Fish and Game	CA F&G		Annually
US Fish and Wildlife	US F&W		Annually
Highway Rental			Annually
Timber Tax			Annually

INTERNAL ONLY

SB2557 Property Tax Administrative Costs (to ACR, CREST, AAB, TTC, ACO)

SB2557 Annual Distribution from Redevelopment (RPTTF)	1/2/2024
SB2557 Annual Distribution from Secured (SS1)	1/26/2024

Supplemental 5% Distribution (to ACR, TTC, ACO)

Supplemental 5% Distribution - 1st payment	1/31/2024
Supplemental 5% Distribution - 2nd payment	3/31/2024
Supplemental 5% Distribution - 3rd payment	6/30/2024

⁽¹⁾ The supplemental roll process produces many negative assessments that result in refunds to taxpayers. Certain months of the year, refunds may surpass the monthly collections. Negative distributions will be adjusted from the next available positive distributions and/or deducted from an apportionment of another tax type.

⁽²⁾ Proceeds from the sale of former redevelopment agency real properties to be transferred to the County Auditor-Controller for distribution pursuant to Health & Safety code § 34177(e).

⁽³⁾ Supplemental Homeowner's funding is included in the four Homeowner's distributions.