



Property Taxes

101



THE PROPERTY TAX PROCESS



**HOW PROPERTY TAXES
ARE DETERMINED
AND DISTRIBUTED**



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Topic to be Covered



- Historical Background
- Property Tax Overview
- The Property Tax Allocation Process
- Redevelopment Agencies
- ERAF
- Revenue Estimates



HISTORICAL BACKGROUND



- Causes of the Tax Revolt
- Resulting Legislation
 - Proposition 13
 - Senate Bill 154
 - Assembly Bill 8



Causes of the Tax Revolt



- Double-digit inflation and “cost of living raises” created higher tax brackets.
- Income taxes resulted in a \$2.5 billion State budget surplus.
- Skyrocketing housing prices increased local property assessments.
- Escalating tax bills threatened home ownership.



Proposition 13



Four key provisions:

- **Tax Rate Limit** ~ basic rate cannot exceed 1%.
- **Acquisition-Value Assessments** ~ initial base can not exceed 1975/76 A/V, with an annual CPI increase not to exceed 2%. Reassessment only for change of ownership or new construction.
- **Legislative Vote Requirement** ~ state taxes can only be increased by a 2/3 vote.
- **Local Taxes & Assessments** ~ increases must be approved by 2/3 vote of electorate.



Proposition 13 Benefits



- Reduced property taxes by more than half.
- Taxpayers can no longer be taxed on the unrealized paper gain in property value.
- Taxpayers protected by a maximum 2% growth.
- Future tax bills are easy to project.
- Greater stability & predictability in revenue flow to local agencies.



SB 154

(along with 9 other bills containing clarifying provisions)

- ~~~~~
- Established the basic fiscal elements of Prop 13.
 - Provided \$4.2 billion in one-time block grants.
 - Allocated the average % of total property tax revenues received in the prior three years.
 - Resulted in large inequities of tax shares.
 - Fast-growing jurisdictions & those with boundary changes were short-changed.
 - Revenues from new construction distributed countywide.
 - Increased state's role in financing local services.



AB 8



- Revised the allocation of property taxes using base amount received in 1978/79.
- Introduced concepts of tax rate area (TRA) and annual tax increment.
- Ties allocation of property taxes to assessed value on a situs basis.
- Allows for the transfer of property tax base revenues for boundary changes or a transfer of services.



Prop 13 & AB 8 Consequences

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- New homeowners are paying 10-20 times the taxes of neighbors in identical houses.
 - More than 40% of the property-tax relief went to corporations & landlords.
 - No longer a local tax, State-set tax rate & base.
 - Allocation formulas cause large variations and are outdated, based on pre-1978 ratios.
 - The share of property taxes does not change with changing needs and services provided.
 - Reallocation of property tax revenues is a zero-sum game - for each winner there's a loser.



PROPERTY TAX OVERVIEW



- What are the different types of property taxes?
- How are the amounts developed?
- How are they allocated?



Types of Property Taxes



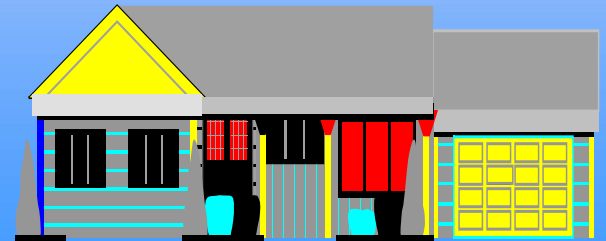
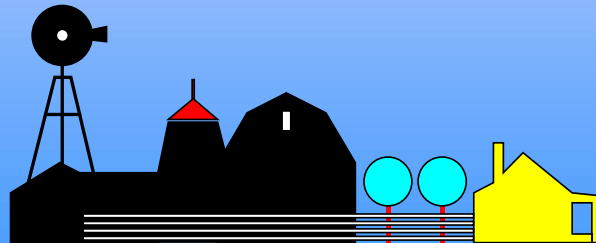
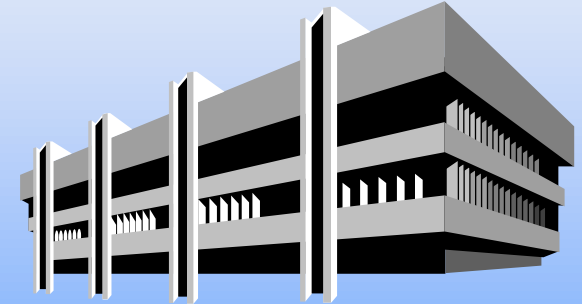
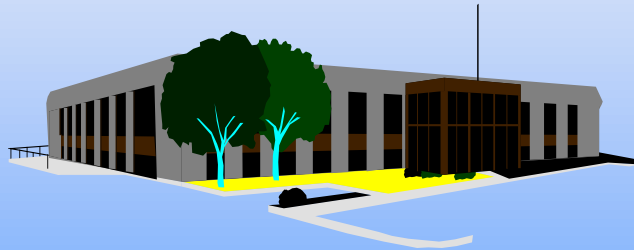
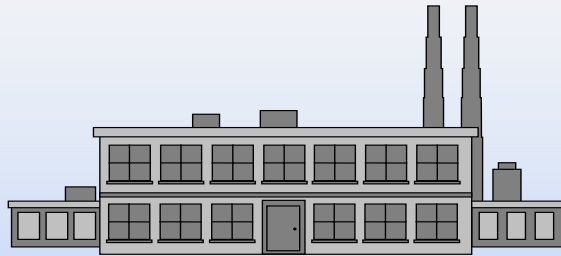
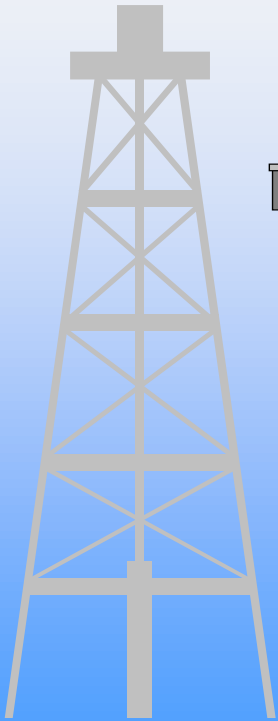
- Secured 1% of assessed value
- Unitary 1% of assessed value
- Unsecured 1% of assessed value
- Supplemental 1% of > assessed value



How Are Amounts Developed?



Assessed value is determined on a parcel by parcel basis.





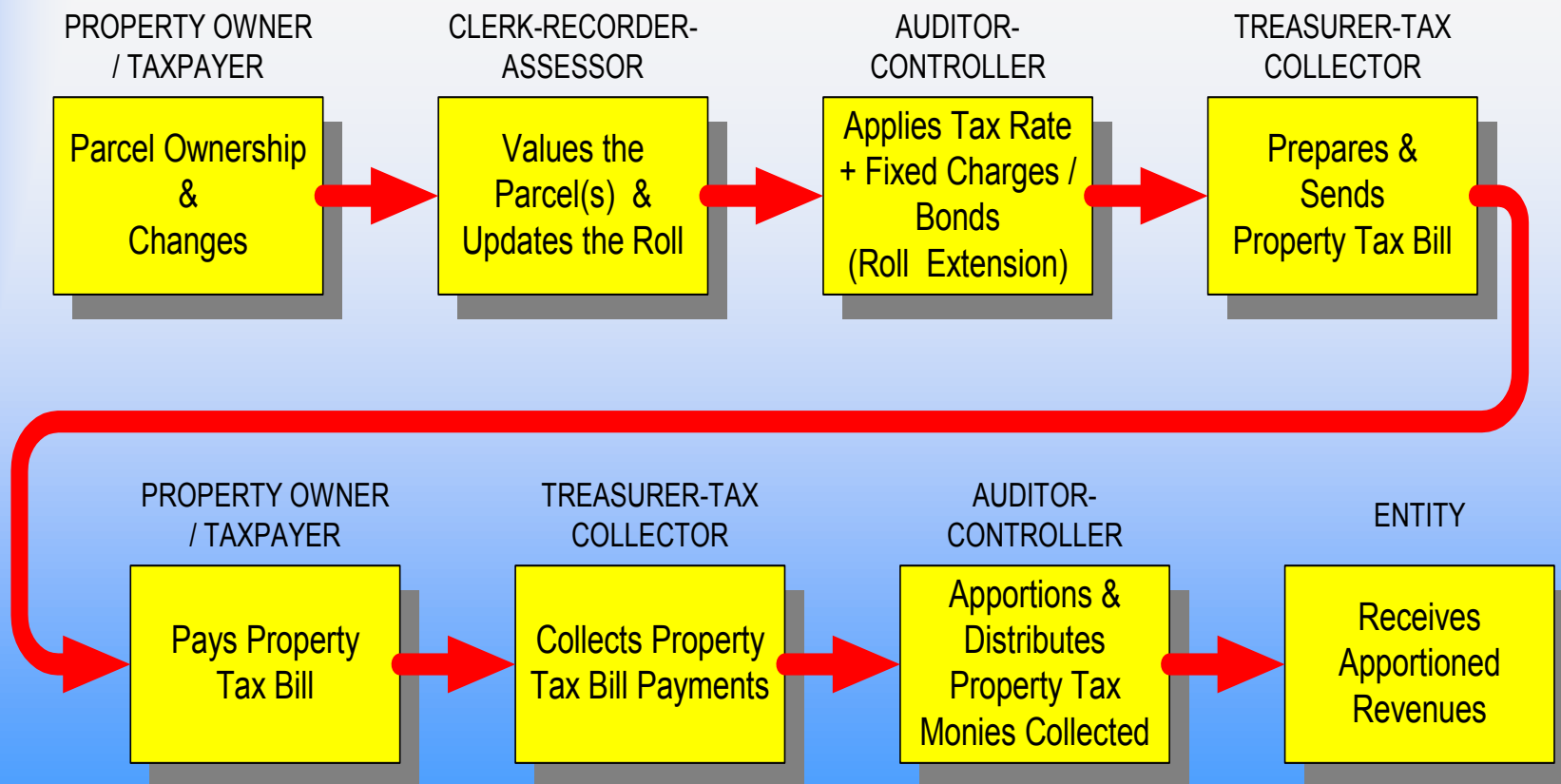
What Changes A Parcel's Assessed Value?



- Change in ownership
- Improvements...add a room, etc.
- 2% (CPI) growth under Prop. 13
- Reassessment to market value (Section 51 as modified by Prop.8)



The Property Tax Cycle





The Secured Tax Process

Key Events and Dates

-
- Jan 1 Lien date
 - Jul 1 Assessor provides Secured values to Auditor
 - Jul State provides Unitary values to Auditor
 - Jul/Aug Auditor computes bond rates
 - Aug 15 Special Districts provide assessment info
 - 1st week in Sept Auditor provides tax bill info to Tax Collector
 - By Oct 1 Tax Collector mails tax bills
 - Dec 10 1st tax installment due
 - Apr 10 2nd tax installment due
 - June 30 Unpaid bills transferred to delinquent roll



The Tax Allocation Formula



Last Year's Allocation

+ or -

Jurisdictional Changes

+ or -

Each district's % of growth

+ or -

Reallocation to ERAF

= Current Year Allocation



What Is A Tax Rate Area (TRA)?



- A geographic area all of which is served by the same combination of taxing agencies
- A TRA is comprised of one or more parcels



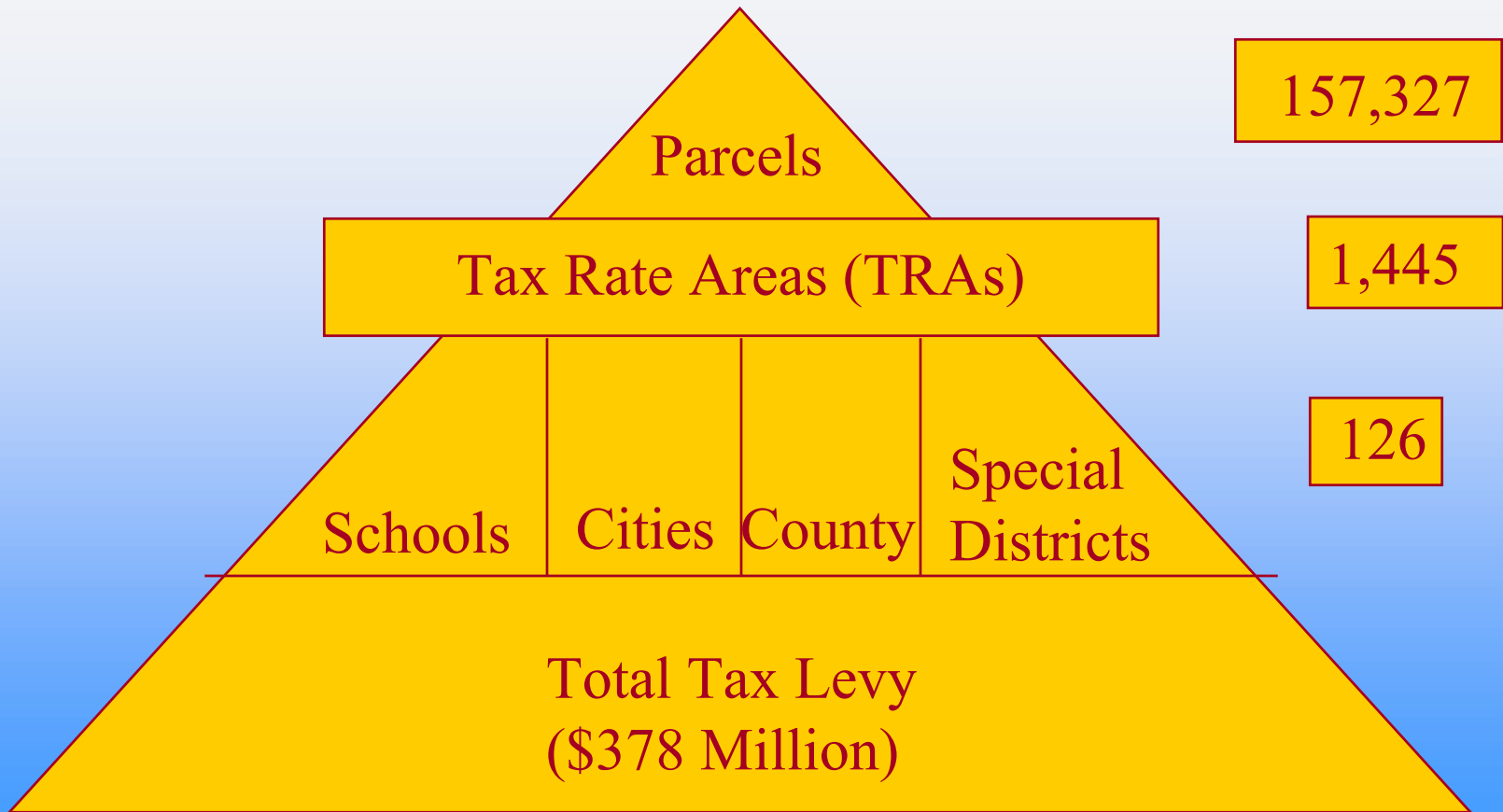
TRA Example

**Annual Increment & Allocated Property Tax
Tax Rate Area 002-001
Fiscal Year 2005-2006**

Fund	Fund Description	Allocated Percent	Prior Allocated Taxes	Current Annual Increment	Current Annual Taxes
10100	COUNTY-GEN	25.76587613	4,518,897.28	268,939.12	4,787,836.40
12400	CO SUPT OF SCHOOLS	0.42154785	73,932.33	4,400.04	78,332.37
632201	CITY MODESTO	13.96966614	2,450,042.30	145,812.61	2,595,854.91
750000	EAST SIDE MOSQUITO ABATE	0.86985863	152,558.44	9,079.41	161,637.85
827000	MODESTO ELEM GENERAL	26.55902827	4,658,002.70	277,217.89	4,935,220.59
866000	MODESTO HIGH GENERAL	18.75061198	3,288,539.03	195,715.19	3,484,254.22
887000	YOSEMITE COMM COLLEGE	7.53840387	1,322,108.07	78,684.37	1,400,792.44
890000	COUUNTY SCHOOLS SERVICE	3.05013797	534,942.43	31,836.73	566,779.16
893000	SCHOOLS-EQUALIZATION	1.95920563	343,611.41	20,449.80	364,061.21
893100	SCHOOLS-TUITION	1.11566353	195,668.44	11,645.08	207,313.52
Total		100.00000000	17,538,302.43	1,043,780.24	18,582,082.67



Property Tax Pyramid





Property Tax A/V Growth FY 2005-2006 County-Wide

-
- 10000 Current Secured.....15.3%
 - 10000 Utility(State Assessed)..... -0.5%
 - 10400 Unsecured.....12.0%
 - 24400 Homeowners.....16.3%
 - Combined Growth.....15.1%

Taxes can & will vary considerably
by geographic area



Geographic Area Comparisons



- Patterson Jt. Unif. School District 16.83%
- City of Modesto 9.15%
- Denair Comm. Service District 9.92%
- Westport Fire Protection District 5.99%



AB8 Allocation

**County of Stanislaus
Annual Increment & Allocated Property Tax
Tax Rate Area 002-001
Fiscal Year 2005-2006**

Fund	Fund Description	Allocated Percent	Prior Allocated Taxes	Current Annual Increment	Current Annual Taxes
10100	COUNTY-GEN	25.7659%	4,518,897.28	268,939.12	4,787,836.40

**County of Stanislaus
Annual Increment & Allocated Property Tax
Tax Rate Area 004-000
Fiscal Year 2005-2006**

Fund	Fund Description	Allocated Percent	Prior Allocated Taxes	Current Annual Increment	Current Annual Taxes
10100	COUNTY-GEN	23.1899%	779,625.49	30,500.67	810,126.16

**County of Stanislaus
Annual Increment & Allocated Property Tax
Tax Rate Area 109-001
Fiscal Year 2005-2006**

Fund	Fund Description	Allocated Percent	Prior Allocated Taxes	Current Annual Increment	Current Annual Taxes
10100	COUNTY-GEN	28.5140%	269,240.44	12,273.76	281,514.20
12400	CO SUPT OF SCHOOLS	0.4672%	4,411.70	201.11	4,612.81
13700	COUNTY FIRE	0.6689%	6,316.20	287.94	6,604.14
720100	STAN COLSOL FIRE PRO	7.1183%	67,213.53	3,064.03	70,277.56
750000	EAST SIDE MOSQUITO A	0.9635%	9,097.31	414.72	9,512.03
851000	SYLVAN ELEM - GEN	26.4874%	250,104.23	11,401.40	261,505.63
866000	MODESTO HIGH - GEN	20.7776%	196,189.83	8,943.63	205,133.46
887000	YOSEMITE COMM COLLEGE	8.3533%	78,875.57	3,595.67	82,471.24
890000	COUNTY SCHOOLS SERVICE	3.2424%	30,615.60	1,395.66	32,011.26
893000	SCHOOLS-EQUALIZATION	2.1711%	20,500.73	934.56	21,435.29
893100	SCHOOLS-TUITION	1.2363%	11,673.84	532.17	12,206.01
Total		100.0000%	944,238.98	43,044.65	987,283.63

The sum each district's Current Annual Taxes in all TRAs becomes it's CY AB8 Allocation



Property Tax Allocation

TAX CODE	DESCRIPTION	FY 2005/2006 NET ABB ALLOCATION	2005/2006 ERAF TAX SHIFT	2005/2006 ERAF ADJ ALLOCATION	2005/2006 ABB ALLOCATION FACTORS	HOPTR	UNSECURED	SECURED	TOTAL
00010	COUNTY-GENERAL FUND	\$78,327,739.60	(\$43,017,798.00)	\$36,355,264.92	10.88382299%	\$614,879.89	\$1,727,304.73	\$34,091,940.12	\$36,434,124.74
00100	CO SUPT OF SCHOOLS	\$1,378,464.14		\$1,392,091.52	0.41675608%	\$23,544.57	\$66,140.80	\$1,305,425.80	\$1,395,111.17
00500	COUNTY FIRE SERVICE	\$974,607.60	(\$70,457.00)	\$942,844.69	0.28226324%	\$15,946.42	\$44,796.27	\$884,147.19	\$944,889.88
06320	CITY OF CERES	\$2,288,205.56	(\$630,795.00)	\$1,792,709.48	0.53669070%	\$30,320.26	\$85,174.89	\$1,681,102.97	\$1,796,598.12
06321	CITY OF HUGHSON	\$278,996.30	(\$60,460.00)	\$223,181.01	0.06681460%	\$3,774.68	\$10,603.73	\$209,286.69	\$223,665.10
06322	CITY OF MODESTO	\$15,533,161.84	(\$3,635,059.00)	\$11,898,102.84	3.56198326%	\$201,233.70	\$565,300.49	\$11,157,377.33	\$11,923,911.52
06323	CITY OF NEWMAN	\$699,429.95	(\$185,478.00)	\$513,951.95	0.15386388%	\$8,692.52	\$24,418.79	\$481,955.48	\$515,066.79
06324	CITY OF OAKDALE	\$1,803,651.17	(\$561,878.00)	\$1,243,222.63	0.37218860%	\$21,026.74	\$59,067.77	\$1,165,824.86	\$1,245,919.37
06325	CITY OF PATTERSON	\$2,458,431.09	(\$719,493.00)	\$1,743,283.68	0.52189390%	\$29,484.32	\$82,826.58	\$1,634,754.22	\$1,747,065.12
06326	CITY OF RIVERBANK	\$1,722,201.72	(\$475,045.00)	\$1,247,156.72	0.37336636%	\$21,093.28	\$59,254.68	\$1,169,514.02	\$1,249,861.98
06327	CITY OF TURLOCK	\$4,350,662.03	(\$1,074,403.00)	\$3,477,686.44	1.04112908%	\$58,818.43	\$165,231.20	\$3,261,180.40	\$3,485,230.03
06328	CITY OF WATERFORD	\$307,783.35	(\$67,583.00)	\$240,200.35	0.07190975%	\$4,062.53	\$11,412.35	\$225,246.49	\$240,721.37
10000	HILLS FERRY CEMETERY	\$108,699.91		\$108,699.91	0.03254193%	\$1,838.45	\$5,164.53	\$101,932.71	\$108,935.69
10050	KNIGHTS FERRY CEMETERY	\$4,720.85	(\$1,344.00)	\$3,376.85	0.00101094%	\$57.11	\$160.44	\$3,166.62	\$3,384.17
10100	PATTERSON CEMETERY	\$124,335.52	(\$26,192.00)	\$98,846.65	0.02959212%	\$1,671.80	\$4,696.38	\$92,692.87	\$99,061.05
10150	COUNTY RDA AREA 1 - SALIDA	\$1.56		\$1,201,918.63	0.35982325%	\$20,328.16	\$57,105.34	\$1,127,092.26	\$1,204,525.76
10200	COUNTY RDA AREA 2 - EYEFIVE	(\$0.03)		\$114,761.48	0.03435661%	\$1,940.97	\$5,452.53	\$107,616.92	\$115,010.42
10250	COUNTY RDA AREA 4 - EMPIRE	\$275.65		\$179,328.61	0.05368633%	\$3,033.00	\$8,520.23	\$168,164.36	\$179,717.59
10300	COUNTY RDA AREA 5 - SEVENTH	\$512.05		\$65,288.91	0.01954581%	\$1,104.24	\$3,102.00	\$61,224.31	\$65,430.55
10350	COUNTY RDA AREA 6 - SHACKELFORD	\$16,216.38		\$385,694.46	0.11546691%	\$6,523.29	\$18,325.04	\$361,682.75	\$386,531.08
10400	COUNTY RDA AREA 7 - GRAYSON	(\$15,928.85)		\$52,983.41	0.01586186%	\$896.11	\$2,517.34	\$49,684.89	\$53,098.34
10450	COUNTY RDA AREA 8 - KEYES	(\$0.01)		\$410,316.00	0.12283796%	\$6,939.71	\$19,494.86	\$384,771.45	\$411,206.02
10500	COUNTY RDA AREA 9 - AIRPORT	\$0.00		\$461,552.76	0.13817692%	\$7,806.28	\$21,929.21	\$432,818.44	\$462,553.93
10550	COUNTY RDA AREA 10 - DENAIR	\$0.01		\$120,346.20	0.03602853%	\$2,035.43	\$5,717.87	\$112,853.96	\$120,607.26
10600	COUNTY RDA AREA 11 - HICKMAN	\$0.00		\$141,057.40	0.04222893%	\$2,385.72	\$6,701.89	\$132,275.78	\$141,363.39
10650	COUNTY RDA AREA 13 - VALLEY HOME	\$0.00		\$9,114.80	0.00272873%	\$154.16	\$433.06	\$8,547.34	\$9,134.56
10700	COUNTY RDA AREA 14 - BUTTE GLENN	(\$15,117.37)		\$493,786.41	0.14782684%	\$8,351.45	\$23,460.69	\$463,045.36	\$494,857.50
10750	COUNTY RDA AREA 15 - CROWS LANDING	(\$34.89)		\$21,833.40	0.00653635%	\$369.27	\$1,037.34	\$20,474.13	\$21,880.74
10800	COUNTY RDA AREA 16 - SHELL	(\$0.93)		\$10,648.88	0.00318800%	\$180.11	\$505.95	\$9,985.93	\$10,671.99
10850	COUNTY RDA AREA 17 - MONTEREY	\$0.00		\$14,810.36	0.00443384%	\$250.49	\$703.67	\$13,888.34	\$14,842.50
10900	COUNTY RDA AREA 01/16 COMBO (SALIDA)	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
10930	COUNTY RDA AREA 05/06 COMBO (SEVENTH)	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
10950	COUNTY RDA AREA 06/14 COMBO (SHACKELFORD)	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
11600	CROWS LANDING COMMUNITY SERVICES DISTRICT	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
11650	DENAIR COMMUNITY SERVICES DISTRICT	\$50,667.98	(\$5,619.00)	\$48,263.01	0.01444869%	\$816.28	\$2,293.06	\$45,258.35	\$48,367.69
11700	GRAYSON COMMUNITY SERVICES DISTRICT	\$5,912.32	(\$1,723.00)	\$5,533.95	0.00165672%	\$93.60	\$262.93	\$5,189.43	\$5,545.96
11750	HIGHWAY VILLAGE CSD (CITY OF MODESTO)	\$32,224.73	(\$4,495.00)	\$27,729.73	0.00830156%	\$469.00	\$1,317.49	\$26,003.39	\$27,789.88
11800	KEYES COMMUNITY SERVICES DISTRICT	\$8,915.37		\$11,579.78	0.00346669%	\$195.85	\$550.18	\$10,858.89	\$11,604.92
11850	KNIGHTS FERRY COMMUNITY SERVICES DISTRICT	\$5,649.13	(\$66.00)	\$5,583.13	0.00167144%	\$94.43	\$265.26	\$5,235.53	\$5,595.22
11900	MONTEREY PARK COMMUNITY SERVICES DISTRICT	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
11950	RIVERDALE COMMUNITY SERVICES DISTRICT	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
12000	WATERFORD COMMUNITY SERVICES DISTRICT	\$31,546.02		\$31,546.02	0.00944406%	\$533.54	\$1,498.81	\$29,582.10	\$31,614.45
12050	WESTLEY COMMUNITY SERVICES DISTRICT	\$1,291.69	(\$541.00)	\$1,177.77	0.00035259%	\$19.92	\$55.96	\$1,104.44	\$1,180.32
12100	COUNTY SERVICE AREA 1 - FAIRVIEW TRAIL	\$990.79	(\$251.00)	\$1,046.70	0.00031335%	\$17.70	\$49.73	\$981.52	\$1,048.95
12150	COUNTY SERVICE AREA 6 - RAYMOND TRAIL	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
12200	COUNTY SERVICE AREA 3 - RIVERDALE PARK	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
12250	COUNTY SERVICE AREA 7 - MODESTO AUTO	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
12300	COUNTY SERVICE AREA 8 - HONEY BEE EST	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
12400	COUNTY SERVICE AREA 9 - RIVER ROAD/SC	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
12450	COUNTY SERVICE AREA 4 - BRISTOL GLEN	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
12500	COUNTY SERVICE AREA 5 - STARLITE PLAC	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00



Property Tax Allocation

TAX CODE	DESCRIPTION	FY 2005/2006 NET A88 ALLOCATION	2005/2006 ERAF TAX SHIFT	2005/2006 ERAF ADJ ALLOCATION	2005/2006 A88 ALLOCATION FACTORS	HOPTR	UNSECURED	SECURED	TOTAL
12550	COUNTY SERVICE AREA 11 - GILBERT ROAD	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
12600	COUNTY SERVICE AREA 10 - SALIDA/LAND	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
12650	COUNTY SERVICE AREA 12 - PEACH BLOSSOM	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
12700	COUNTY SERVICE AREA NO. 13 - LA JOLLA	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
12750	COUNTY SERVICE AREA 14 - UNITED PALMS	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
12800	COUNTY SERVICE AREA 15 - PATTERSON GATEWAY	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
12850	COUNTY SERVICE AREA 16 - OLIVE RANCH	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
12860	COUNTY SERVICE AREA 17 - SUNRAY ESTATES	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
12870	COUNTY SERVICE AREA 18 - ATLAS PARK	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
12880	COUNTY SERVICE AREA 19 - TUOLUMNE-GATEWAY	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
12890	COUNTY SERVICE AREA 20 - SUMMIT CORP	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
12900	BURBANK-PARADISE FIRE	\$122,465.14	(\$15,148.00)	\$107,317.14	0.03212797%	\$1,815.06	\$5,098.83	\$100,636.04	\$107,549.93
12950	STAN CONSOL FIRE PRO DIST	\$2,658,716.53	(\$514,935.00)	\$2,166,788.57	0.64868027%	\$36,647.09	\$102,948.06	\$2,031,893.47	\$2,171,488.62
13000	CERES FIRE	\$21,865.34	\$62.00	\$21,927.34	0.00656448%	\$370.86	\$1,041.81	\$20,562.25	\$21,974.92
13050	DENAIR FIRE	\$79,325.31	\$14,482.00	\$94,787.73	0.02837699%	\$1,603.15	\$4,503.54	\$88,886.66	\$94,993.35
13100	EMPIRE FIRE	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
13150	HUGHSON FIRE	\$236,117.22	\$5,552.00	\$244,462.44	0.07318571%	\$4,134.62	\$11,614.85	\$229,243.24	\$244,992.71
13200	INDUSTRIAL FIRE	\$161,239.00	(\$11,972.00)	\$166,227.23	0.04976412%	\$2,811.42	\$7,897.76	\$155,878.63	\$166,587.81
13250	KEYES FIRE	\$76,263.74	\$16,726.00	\$94,454.47	0.02827722%	\$1,597.52	\$4,487.70	\$88,574.14	\$94,659.36
13300	MCHENRY-DRY CREEK FIRE	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
13400	MOUNTAIN VIEW FIRE	\$91,279.14	(\$26,104.00)	\$65,175.14	0.01951175%	\$1,102.31	\$3,096.59	\$61,117.63	\$65,316.53
13450	OAKDALE FIRE	\$499,257.46	(\$133,666.00)	\$365,746.46	0.10949500%	\$6,185.90	\$17,377.28	\$342,976.63	\$366,539.81
13500	RIVERBANK FIRE	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
13550	SALIDA FIRE	\$508,861.57	\$21,736.00	\$535,687.22	0.16037085%	\$9,060.13	\$25,451.47	\$502,337.59	\$536,849.19
13600	TURLOCK FIRE	\$103,562.98	(\$2,041.00)	\$104,651.04	0.03132981%	\$1,769.97	\$4,972.16	\$98,135.92	\$104,878.05
13650	VALLEY HOME FIRE	\$0.00	\$0.00	\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
13700	WATERFORD-HICKMAN FIRE	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
13750	WESTPORT FIRE	\$51,701.05	(\$1,698.00)	\$50,905.68	0.01523984%	\$860.97	\$2,418.62	\$47,736.51	\$51,016.10
13800	WEST STANISLAUS FIRE	\$234,348.49	\$7,629.00	\$244,081.90	0.07307179%	\$4,128.18	\$11,596.78	\$228,886.40	\$244,611.36
13850	WOODLAND AVE FIRE	\$156,775.77	(\$12,048.00)	\$144,727.77	0.04332774%	\$2,447.79	\$6,876.28	\$135,717.64	\$145,041.71
13900	OAK VALLEY HOSPITAL DISTRICT	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
13950	PATTERSON HOSPITAL DISTRICT	\$663,492.19		\$668,266.70	0.20006171%	\$11,302.46	\$31,750.57	\$626,663.24	\$669,716.27
14000	WESTSIDE HOSPITAL DISTRICT	\$79,733.75		\$79,733.75	0.02387021%	\$1,348.54	\$3,788.29	\$74,769.85	\$79,906.68
14050	AIRPORT NEIGHBORHOOD LIGHT	\$7,904.02	(\$3,173.00)	\$6,062.96	0.00181509%	\$102.54	\$288.06	\$5,685.50	\$6,076.10
14100	ALMONDWOOD ESTATES LIGHTING	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
14150	COUNTRY CLUB ESTATES LIGHTING	\$2,847.75	(\$1,453.00)	\$1,394.75	0.00041755%	\$23.59	\$66.27	\$1,307.91	\$1,397.77
14200	CROWS LANDING LIGHTING	\$1,526.87	(\$508.00)	\$1,361.52	0.00040760%	\$23.03	\$64.69	\$1,276.75	\$1,364.47
14250	DEO GLORIA ESTATES LIGHTING	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
14300	DENAIR LIGHTING	\$4,704.62	(\$1,192.00)	\$3,897.36	0.00116677%	\$65.92	\$185.17	\$3,654.73	\$3,905.82
14350	EMPIRE LIGHTING	\$14,383.92	(\$5,809.00)	\$10,447.62	0.00312775%	\$176.70	\$496.39	\$9,797.21	\$10,470.30
14400	FAIRVIEW TRACT LIGHTING	\$3,127.06	(\$387.00)	\$3,708.70	0.00111029%	\$62.73	\$176.21	\$3,477.82	\$3,716.76
14450	GIBBS RANCH LIGHTING	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
14500	GILBERT ROAD LIGHTING	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
14550	GOLDEN STATE HWY LIGHTING	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
14650	HILLCREST ESTATE LIGHTING	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
14800	MANCINI PARK LIGHTING	\$501.05	(\$202.00)	\$299.05	0.00008953%	\$5.06	\$14.21	\$280.44	\$299.71
14850	MONTEREY PARK LIGHTING	\$660.73	(\$76.00)	\$792.26	0.00023718%	\$13.40	\$37.64	\$742.93	\$793.97
14900	NO. MCHENRY LIGHTING	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
14950	NORTH OAKS LIGHTING	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
15000	OLYMPIC TRACT LIGHTING	\$3,477.31	(\$428.00)	\$4,069.82	0.00121840%	\$68.83	\$193.36	\$3,816.45	\$4,078.64
15050	PATTERSON GATEWAY LIGHTING	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00



Property Tax Allocation

TAX CODE	DESCRIPTION	FY 2005/2006 NET AB8 ALLOCATION	2005/2006 ERAF TAX SHIFT	2005/2006 ERAF ADJ ALLOCATION	2005/2006 AB8 ALLOCATION FACTORS	HOPTR	UNSECURED	SECURED	TOTAL
15100	RAWLES HIGHLAND LIGHTING	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
15150	REICH LIGHTING	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
15200	RICHLAND TRACT LIGHTING	\$1,990.42	(\$212.00)	\$2,359.80	0.00070646%	\$39.91	\$112.12	\$2,212.88	\$2,364.91
15250	RIVERDALE LIGHT/LANDSCAPE	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
15300	SHAKELFORD LIGHT/LANDSCAPE	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
15350	SALIDA LIGHTING	\$10,121.85	(\$3,226.00)	\$8,830.41	0.00264360%	\$149.35	\$419.55	\$8,280.68	\$8,849.58
15400	SCHWARTZ-BAIZE LIGHTING	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
15450	PEACH BLOSSOM EST A TES LIGHTING	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
15600	SUNSET OAKS LIGHTING	\$23,014.89	(\$17,523.00)	\$5,491.89	0.00164413%	\$92.88	\$260.93	\$5,149.99	\$5,503.80
15650	SYLVAN VILLAGE NO 2 LIGHTING	\$3,404.09	(\$1,441.00)	\$1,963.09	0.00058770%	\$33.20	\$93.27	\$1,840.88	\$1,967.35
15700	TEMPO PARK LIGHTING	\$2,970.16	(\$537.00)	\$3,309.63	0.00099082%	\$55.98	\$157.25	\$3,103.59	\$3,316.82
15750	WATERFORD LIGHTING	\$16,251.75		\$16,251.75	0.00486535%	\$274.87	\$772.15	\$15,239.98	\$16,287.00
15800	DEL RIO HEIGHTS LANDSCAPE	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
15850	HOWARD/MCCRACKEN LIGHT/LANDSCAPE	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
15875	LAUREL LANDSCAPE AND LIGHTING	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
15900	RIVERVIEW LIGHT/LANDSCAPE	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
15950	EASTSIDE MOSQUITO ABATEMENT	\$1,841,795.18	(\$172,686.00)	\$1,673,458.79	0.50099014%	\$28,303.36	\$79,509.07	\$1,569,276.33	\$1,677,088.76
16000	TURLOCK MOSQUITO ABATEMENT	\$1,389,445.75	(\$224,098.00)	\$1,204,264.70	0.36052560%	\$20,367.84	\$57,216.80	\$1,129,292.27	\$1,206,876.91
16050	EASTIN WATER DISTRICT	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
16100	EASTSIDE WATER DISTRICT	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
16200	WESTERN HILLS WATER DISTRICT	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
16250	CENTRAL IRRIGATION DISTRICT	\$48,987.11		\$49,161.70	0.01471774%	\$831.48	\$2,335.76	\$46,101.11	\$49,268.35
16300	OAKDALE IRRIGATION DISTRICT	\$1,483,549.68		\$1,484,167.25	0.44432117%	\$25,101.86	\$70,515.48	\$1,391,769.30	\$1,487,386.64
16350	TURLOCK IRRIGATION DISTRICT	\$1,100,504.19		\$1,123,532.69	0.33635653%	\$19,002.41	\$53,381.08	\$1,053,586.29	\$1,125,969.78
16400	WEST STANISLAUS IRRIGATION DISTRICT	\$234,123.57		\$235,393.49	0.07053058%	\$3,984.61	\$11,193.48	\$220,926.44	\$236,104.53
16450	STORM DRAIN NO 1	\$697.68	(\$170.00)	\$527.68	0.00015797%	\$8.92	\$25.07	\$494.82	\$528.81
16500	STORM DRAIN NO 2	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
16550	STORM DRAIN NO 3	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
16600	STORM DRAIN NO 4	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
16650	STORM DRAIN NO 5	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
16700	STORM DRAIN NO 6	\$2,559.80	(\$660.00)	\$1,899.80	0.00056875%	\$32.13	\$90.26	\$1,781.52	\$1,903.91
16750	STORM DRAIN NO 7	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
16800	STORM DRAIN NO 8	\$36,409.80	(\$3,788.00)	\$32,621.80	0.00976612%	\$551.74	\$1,549.92	\$30,590.90	\$32,692.56
16850	STORM DRAIN NO 9	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
16900	STORM DRAIN NO 10	\$473.26	(\$156.00)	\$317.26	0.00009498%	\$5.37	\$15.07	\$297.51	\$317.95
16950	SHERWOOD FOREST DRAIN	\$2,460.93	(\$910.00)	\$1,550.93	0.00046431%	\$26.23	\$73.69	\$1,454.38	\$1,554.30
17000	DOS RIOS RECLAMATION DISTRICT	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
17050	EAST STANISLAUS RESOURCE CONSERVAT	\$2,098.72		\$2,098.72	0.00062830%	\$35.50	\$99.71	\$1,968.06	\$2,103.27
17100	RECLAMATION DISTRICT NO 2063	\$32,781.82		\$32,781.82	0.00981403%	\$554.44	\$1,557.52	\$30,740.97	\$32,852.93
17150	RECLAMATION DIST NO 2091	\$3,675.68	(\$337.00)	\$3,338.68	0.00099951%	\$56.47	\$158.63	\$3,130.81	\$3,345.91
17200	WEST STANISLAUS RESOURCE CONSERVA	\$26,722.44	(\$3,862.00)	\$22,901.27	0.00685605%	\$387.33	\$1,088.08	\$21,475.55	\$22,950.96
17300	EAST MERCED RESOURCE CONSERVATION	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
17400	NEWMAN DRAINAGE	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
17450	ORESTIMBA CREEK FLOOD CONROL	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
17500	SAND CREEK FLOOD CONTROL	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
17550	EMPIRE SANITARY	\$33,841.44	(\$14,277.00)	\$24,011.86	0.00718853%	\$406.11	\$1,140.85	\$22,516.99	\$24,063.95
17600	SALIDA SANITARY	\$38,357.85	(\$17,118.00)	\$28,729.30	0.00860081%	\$485.90	\$1,364.98	\$26,940.74	\$28,791.62
17700	CHATOM ELEM-GEN	\$1,326,686.07		\$1,339,623.93	0.40104924%	\$22,657.22	\$63,648.06	\$1,256,226.48	\$1,342,531.76
17750	EDUCATION REVENUE AUGMENTATION FU	\$0.00	\$51,664,334.00	\$51,664,334.00	15.46696103%	\$873,803.60	\$2,454,866.42	\$48,447,931.34	\$51,776,401.36
17800	EMPIRE ELEM-GEN	\$5,148,959.84		\$5,178,209.78	1.55022165%	\$87,579.54	\$246,026.16	\$4,855,836.38	\$5,189,442.08
17900	HART RANSOM-GEN	\$749,173.95		\$749,173.95	0.22428324%	\$12,670.85	\$35,594.62	\$702,533.55	\$750,799.02



Property Tax Allocation

TAX CODE	DESCRIPTION	FY 2005/2006 NET AB8 ALLOCATION	2005/2006 ERAF TAX SHIFT	2005/2006 ERAF ADJ ALLOCATION	2005/2006 AB8 ALLOCATION FACTORS	HOPTR	UNSECURED	SECURED	TOTAL
18050	KEYES ELEM-GEN	\$666,231.59		\$696,033.27	0.20837430%	\$11,772.07	\$33,069.81	\$652,701.18	\$697,543.06
18200	MODESTO ELEM GEN	\$15,360,462.29		\$15,549,869.10	4.65522733%	\$262,996.36	\$738,802.55	\$14,581,800.11	\$15,583,599.02
18300	PARADISE ELEM-GEN	\$230,828.77		\$230,828.77	0.06910414%	\$3,904.03	\$10,967.09	\$216,458.33	\$231,329.45
18450	SALIDA ELEM-GEN	\$3,560,812.28		\$3,668,695.20	1.09831215%	\$62,048.98	\$174,306.38	\$3,440,297.78	\$3,676,653.14
18500	SHILOH ELEM-GEN	\$189,849.21		\$189,849.21	0.05683593%	\$3,210.94	\$9,020.08	\$178,030.01	\$190,261.03
18550	STANISLAUS ELEM-GEN	\$6,973,826.95		\$6,973,826.95	2.08778283%	\$117,948.97	\$331,339.19	\$6,539,666.00	\$6,988,954.16
18600	SYLVAN ELEM-GEN	\$12,199,423.04		\$12,199,423.04	3.65219071%	\$206,329.96	\$579,616.76	\$11,439,938.61	\$12,225,885.33
18650	TURLOCK ELEM-GEN	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
18850	MODESTO HIGH-GEN	\$34,004,867.24		\$34,256,050.29	10.25537259%	\$579,375.71	\$1,627,567.22	\$32,123,413.65	\$34,330,356.58
18950	TURLOCK HIGH-GEN	\$0.00		\$0.00	0.00000000%	\$0.00	\$0.00	\$0.00	\$0.00
19000	CERES UNIFIED-GEN	\$10,465,532.56		\$10,968,185.80	3.28359023%	\$185,505.93	\$521,118.44	\$10,285,353.00	\$10,991,977.37
19050	DENAIR UNIFIED-GEN	\$2,833,642.47		\$2,837,529.19	0.85547009%	\$48,329.65	\$135,766.41	\$2,679,631.51	\$2,863,727.57
19100	HUGHSON UNIFIED SCHOOL DISTRICT-GEN	\$3,419,235.22		\$3,450,620.71	1.03302630%	\$58,360.66	\$163,945.26	\$3,235,799.66	\$3,458,105.58
19150	HUGHSON(GRATTON) UNIFIED SCHOOL DIS	\$107,571.70		\$107,571.70	0.03220418%	\$1,819.37	\$5,110.93	\$100,874.75	\$107,805.05
19200	HUGHSON(HICKMAN) UNIFIED SCHOOL DIS	\$218,872.28		\$225,384.09	0.06747415%	\$3,811.94	\$10,708.41	\$211,352.64	\$225,872.99
19250	HUGHSON(LA GRANGE) UNIFIED SCHOOL D	\$41,485.13		\$41,485.13	0.01241957%	\$701.64	\$1,971.03	\$38,902.44	\$41,575.11
19300	HUGHSON(ROBERTS FERRY) UNIFIED SCHO	\$133,418.09		\$133,418.09	0.03994191%	\$2,256.51	\$6,338.94	\$125,112.03	\$133,707.48
19350	NEWMAN-CROWS LANDING UNIFIED SCHO	\$3,667,900.43		\$3,819,713.49	1.14352311%	\$64,603.16	\$181,481.53	\$3,581,914.31	\$3,827,999.00
19400	OAKDALE UNIFIED SCHOOL DISTRICT-GEN	\$10,465,594.53		\$10,469,196.96	3.13420592%	\$177,066.49	\$497,410.58	\$9,817,429.09	\$10,491,906.16
19450	OAKDALE(KNIGHTS FERRY) UNIFIED SCHO	\$159,949.71		\$159,949.71	0.04788479%	\$2,705.24	\$7,599.50	\$149,991.91	\$160,296.65
19500	OAKDALE(VALLEY HOME) UNIFIED SCHO	\$311,158.15		\$311,980.81	0.09339896%	\$5,276.56	\$14,822.78	\$292,558.21	\$312,657.55
19550	PATTERSON UNIFIED SCHOOL DISTRICT-GE	\$6,269,270.04		\$6,317,797.12	1.089138453%	\$106,853.48	\$300,170.03	\$5,924,477.84	\$6,331,501.35
19600	RIVERBANK UNIFIED SCHOOL DISTRICT-GE	\$3,182,306.13		\$3,182,306.13	0.95269988%	\$53,822.63	\$151,197.15	\$2,984,189.22	\$3,189,209.00
19625	TURLOCK JT(SB1537) UNIFIED SCHOOL DIST	\$18,079,543.16		\$18,733,176.02	5.60822682%	\$316,835.92	\$890,047.24	\$17,566,927.81	\$18,773,810.97
19650	WATERFORD UNIFIED SCHOOL DISTRICT-G	\$1,947,283.23		\$2,010,679.28	0.60194520%	\$34,006.80	\$95,531.03	\$1,885,502.89	\$2,015,040.72
19700	YOSEMITE COMMUNITY COLLEGE DISTRICT	\$24,711,608.91		\$24,923,493.59	7.46144728%	\$421,533.33	\$1,184,160.48	\$23,371,862.44	\$24,977,556.25
19750	COUNTY SCHOOL SERVICE FUND	\$10,148,863.59		\$10,324,477.34	3.09088062%	\$174,618.83	\$490,534.69	\$9,681,719.10	\$10,346,872.62
19800	SCHOOLS-EQUALIZATION AID	\$5,907,276.23		\$5,917,362.95	1.77150492%	\$100,080.90	\$281,144.67	\$5,548,972.97	\$5,930,198.54
19850	SCHOOLS-TUITION	\$3,363,105.92		\$3,368,849.94	1.00854626%	\$56,977.67	\$160,060.18	\$3,159,119.61	\$3,376,157.46
30000	CERES REDEVELOPMENT AGENCY	\$0.00		\$2,223,761.35	0.66573645%	\$37,610.68	\$105,654.94	\$2,085,319.39	\$2,228,585.01
30050	CERES AMENDED REDEVELOPMENT AGENC	\$833.21		\$1,275,040.33	0.38171399%	\$21,564.87	\$60,579.48	\$1,195,661.72	\$1,277,806.07
30100	MODESTO REDEVELOPMENT AGENCY	\$0.00		\$256,136.95	0.07668076%	\$4,332.07	\$12,169.53	\$240,190.96	\$256,692.56
30300	MODESTO AMENDED REDEVELOPMENT AC	\$0.00		\$4,033,806.21	1.20761691%	\$68,224.13	\$191,653.46	\$3,782,678.51	\$4,042,556.10
30400	OAKDALE REDEVELOPMENT AGENCY	\$0.00		\$2,424,760.73	0.72591045%	\$41,010.20	\$115,204.79	\$2,273,805.41	\$2,430,020.40
30500	OAKDALE AMENDED REDEVELOPMENT AC	\$0.00		\$49,409.22	0.01479184%	\$835.66	\$2,347.52	\$46,333.22	\$49,516.40
30600	NEWMAN REDEVELOPMENT AGENCY	\$1,000.01		\$716,529.30	0.21451028%	\$12,118.73	\$34,043.61	\$671,921.22	\$718,083.56
30800	TURLOCK REDEVELOPMENT AGENCY	\$0.00		\$1,980,344.40	0.59286373%	\$33,493.75	\$94,089.76	\$1,857,056.55	\$1,984,640.06
30900	TURLOCK AMENDED REDEVELOPMENT AG	\$0.00		\$3,439,388.71	1.02966374%	\$58,170.70	\$163,411.61	\$3,225,266.95	\$3,446,849.26
31100	PATTERSON REDEVELOPMENT AGENCY	\$0.00		\$196,833.26	0.05892677%	\$3,329.06	\$9,351.91	\$184,579.25	\$197,260.22
31200	STAN/CERES REDEVELOPMENT AGENCY	\$0.00		\$672,851.14	0.20143417%	\$11,379.99	\$31,968.38	\$630,962.27	\$674,310.64
31300	WATERFORD REDEVELOPMENT AGENCY	(\$198.11)		\$184,276.82	0.05516770%	\$3,116.69	\$8,755.33	\$172,804.53	\$184,676.55
31400	HUGHSON REDEVELOPMENT	\$0.00		\$315,388.55	0.09441915%	\$5,334.20	\$14,984.68	\$295,753.80	\$316,072.68
	TOTAL	\$308,450,507.39	0.00	\$334,030,284.88	100.00000000%	\$5,649,484.74	\$15,870,386.00	\$313,234,973.84	\$334,754,844.58

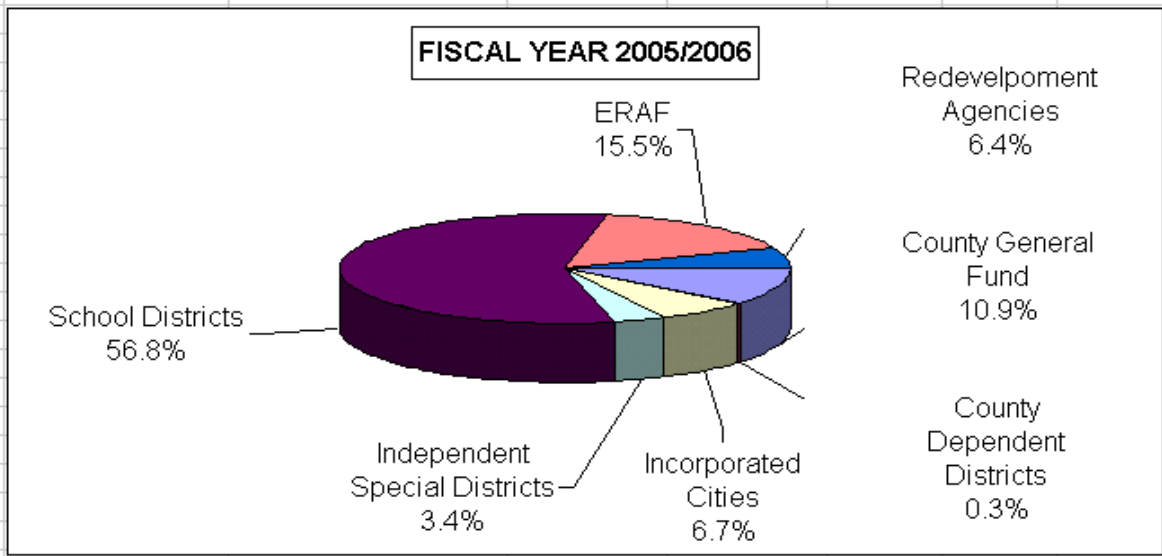


Property Tax Allocation

ALLOCATION OF 1% PROPERTY TAXES BY CATEGORY

	Allocation	Percentage
COUNTY - GENERAL FUND	36,434,125	10.884%
COUNTY - DEPENDENT DISTRICTS	1,053,329	0.315%
TOTAL COUNTY FUNDS	37,487,454	11.198%
CITIES	22,428,039	6.700%
INDEPENDENT SPECIAL DISTRICTS	11,406,005	3.407%
SCHOOLS - DISTRICTS	190,158,443	56.805%
SCHOOLS - ERAF	51,776,401	15.467%
TOTAL SCHOOL DISTRICTS	241,934,845	72.272%
REDEVELOPMENT AGENCIES	21,498,501	6.422%
	334,754,845	100.000%

CATEGORY	PERCENTAGE
County General Fund	10.884%
County Dependent Districts	0.315%
Incorporated Cities	6.700%
Independent Special Districts	3.407%
School Districts	56.805%
ERAF	15.467%
Redevelopment Agencies	6.422%
	100.000%





Why Do Local Governments' Property Taxes Vary?



- Number and value of homes and businesses in a district's area ~ higher values yield higher taxes.
- Extent to which services are provided ~ those providing more services generally receive more property taxes.
- Amount of Redevelopment within a district's boundaries ~ RDAs reduce taxes received.
- AB8 formula ~ those with high tax rates in the 1970s get a larger share of taxes today.



California Statewide Property Tax Allocation

-
- \$20 billion in property taxes are paid annually by property owners.
 - These taxes are shared by:
 - 58 Counties
 - 473 Cities
 - 406 Redevelopment Agencies
 - 3,400 Special Districts
 - 1,100 School Districts



Statewide Change in Property Tax Allocation



	<u>1982-83</u>	<u>1997-98</u>
Cities	13.60%	10.70%
Counties	35.20%	18.30%
Schools	36.10%	53.10%
Less than countywide	1.90%	1.20%
Special districts	9.60%	8.80%
Redevelopment	3.60%	7.90%
<hr/>		
Totals	100.00%	100.00%

The school's increase in conjunction with the decrease of the other districts is the result of the ERAF shift.

Redevelopment increased as a result of the rapid proliferation of project areas.

["Less than countywide" includes county fire departments and county free libraries that received property taxes as if they were special districts.]



The Impact of Redevelopment Agencies on Districts



- Redevelopment agencies and their share of property taxes are continually increasing.
- Areas with large numbers of RDA projects are experiencing fiscal stress.
- All tax growth is diverted for 30+ years.
- Future revenue increases are no longer predictable or dependable.



Change in Redevelopment's Share of Property Tax Revenues

	<u>1982-83</u>	<u>1997-98</u>
Riverside	4.0%	19.9%
San Bernardino	4.6%	17.8%
Solano	3.0%	17.4%
San Benito	0.0%	14.4%
Yolo	0.0%	11.1%
Santa Clara	5.1%	11.1%
Butte	1.9%	10.0%
Los Angeles	6.7%	9.2%
Imperial	1.7%	9.1%
Santa Cruz	0.5%	8.7%
Contra Costa	5.9%	8.4%
Orange	3.7%	7.8%
Statewide	3.6%	7.9%

Redevelopment agencies have siphoned off a significant share of the property tax dollars from other government agencies.

As more property tax revenues continue to go to RDAs, the other local governments must find alternative sources of revenue or they must reduce their budgets.

Source: State Controller's Office



ERAF

What Is It?

-
- Education Revenue Augmentation Fund
 - Developed by the State in response to a fiscal crisis in 1992-93 and 1993-94
 - Shifts money from cities, special districts, and the County to the school districts
 - Reduces the amount received by school districts from the State (does not increase the amounts received by schools)



ERAF

How Does It Work?

-
- The 1992-93 ERAF shift was the lesser of:
 - 1) 40% of property tax revenues, less those pledged for debt service, allocated in 1991-92 to a special district, or
 - 2) 10% of a special district's 1989-90 total revenues.
 - The 1993-94 shift was computed by multiplying property taxes allocated to the district in 1992-93, pre-ERAF, by the SDAF factor applicable on June 15, 1993 in order to determine the "Current Bailout Equivalent". Then the 1992-93 ERAF shift was subtracted from the "Current Bailout Equivalent" and adjusted for 1993-94 growth.
 - The 1993-94 shift was in addition to the 1992-93 shift. They are separate and on-going amounts.



ERAF Shift by District Type

FUND/DISTRICT	1992/93 ERAF SHIFT ACTUALS	1993-94 ERAF SHIFT ACTUALS	1994/95 ERAF SHIFT ACTUALS	1995/96 ERAF SHIFT ACTUALS	1996-97 ERAF SHIFT ACTUALS	1997/98 ERAF SHIFT ACTUALS	1998/99 ERAF SHIFT ACTUALS	1999-00 ERAF SHIFT ACTUALS	2000-01 ERAF SHIFT ACTUALS	2001-02 ERAF SHIFT ACTUALS	2002-03 ERAF SHIFT ACTUALS	2003-04 ERAF SHIFT ACTUALS	2004-05 ERAF SHIFT ACTUALS	2005-06 ERAF SHIFT ACTUALS	TO-DATE CUMULATIVE ERAF SHIFT	PERCENTAGE OF ERAF SHIFT
DEPENDENT DISTRICTS																
County General Fund	2,163,716	23,672,744	23,942,299	24,335,318	24,663,557	25,203,282	25,653,846	26,572,588	28,248,119	30,131,124	32,590,848	35,225,236	42,969,146	47,534,505	392,906,329	83.70%
County Service Areas	234	239	242	265	248	241	241	241	246	248	248	249	326	327	3,596	0.00%
County Fire Protection District	47,152	37,167	37,737	38,776	39,594	40,684	41,477	42,965	45,749	48,032	51,224	55,830	60,783	70,457	657,627	0.15%
DEPENDENT DISTRICT TOTALS	2,211,102	23,710,150	23,980,278	24,374,359	24,703,400	25,244,207	25,695,564	26,615,795	28,294,114	30,179,403	32,642,320	35,281,315	43,030,255	47,605,289	393,567,551	83.85%
INCORPORATED CITIES TOTALS																
INCORPORATED CITIES TOTALS	1,149,141	3,783,348	3,824,340	3,873,004	3,907,400	4,132,842	4,186,020	4,337,593	4,405,575	4,735,819	5,194,013	5,629,783	9,711,362	10,917,550	69,787,790	13.68%
INDEPENDENT DISTRICTS																
Cemetery Districts	10,857	11,080	11,381	11,306	11,444	11,614	11,817	12,257	13,418	14,315	16,257	18,058	26,247	33,005	213,056	0.04%
Community Service Districts	5,543	5,621	5,717	5,792	5,845	5,824	5,910	6,004	6,128	6,235	6,462	6,626	54,741	55,707	182,154	0.02%
Fire Protection Districts	316,123	369,075	372,644	384,617	392,667	400,475	407,302	415,251	439,774	466,577	480,152	532,257	576,165	651,425	6,204,504	1.41%
Vector Control Districts	199,948	209,816	212,168	215,773	219,009	223,434	227,206	234,858	250,705	267,160	290,149	314,681	344,860	396,784	3,606,550	0.81%
Lighting Districts	6,476	24,690	25,543	26,090	26,340	26,622	27,071	27,584	28,697	29,857	31,432	31,556	37,533	39,888	389,377	0.09%
Resource Conservation Districts	1,337	1,977	1,878	1,898	677	1,849	1,837	1,891	2,145	2,259	2,518	2,800	4,679	5,683	33,427	0.01%
Sanitary Districts	24,532	24,900	25,170	25,458	25,356	25,522	25,662	26,025	26,737	27,407	28,157	29,158	64,677	66,039	444,800	0.09%
Water Conservation Districts	848	893	938	956	981	1,076	1,130	1,268	1,517	1,760	2,872	3,345	5,081	6,702	29,367	0.00%
INDEPENDENT DISTRICT TOTALS	565,664	648,051	655,439	671,890	682,319	696,416	707,933	725,139	769,120	815,570	857,999	938,481	1,113,982	1,255,232	11,103,236	2.48%
TOTALS SHIFTED TO ERAF																
TOTALS SHIFTED TO ERAF	3,925,907	28,141,549	28,460,057	28,919,253	29,293,119	30,073,464	30,589,517	31,678,526	33,468,810	35,730,793	38,694,332	41,849,579	53,855,599	59,778,072	474,458,577	100.00%



Major Property Tax Revenues

Summary of Key Dates



- **Current Secured**



9/1



10/1



12/10



4/10



6/30

- **Current Unsecured**



7/31



10/31



6/30

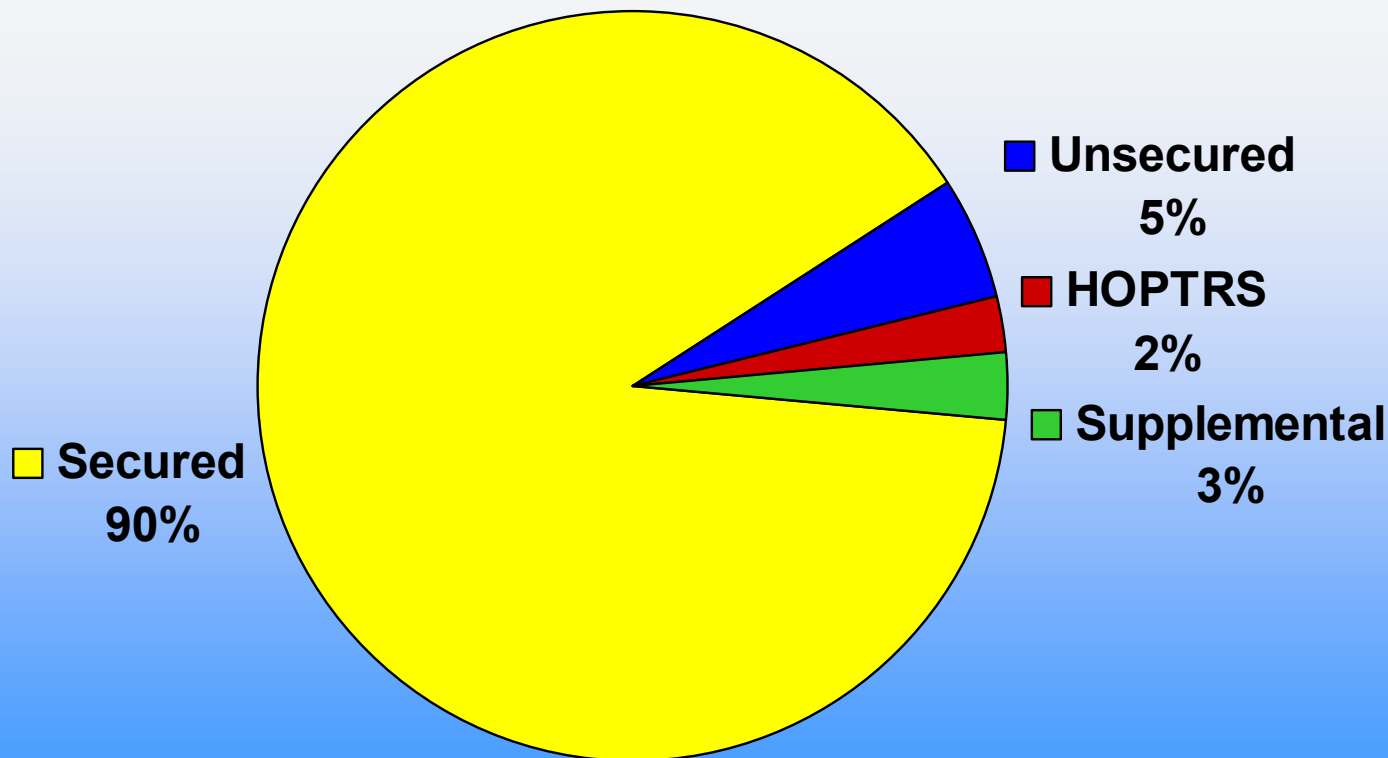
- **Supplemental**



Monthly



Property Tax Revenues by Type of Tax





Revenue Estimates

Why Do They Change?



- Beginning estimates are based on the equalized roll values per code
- Changes in assessed value are due to:
 - 1) Roll corrections and assessment appeals
 - 2) Reassessments
 - 3) Late exemption filings



Helpful Revenue Indicators

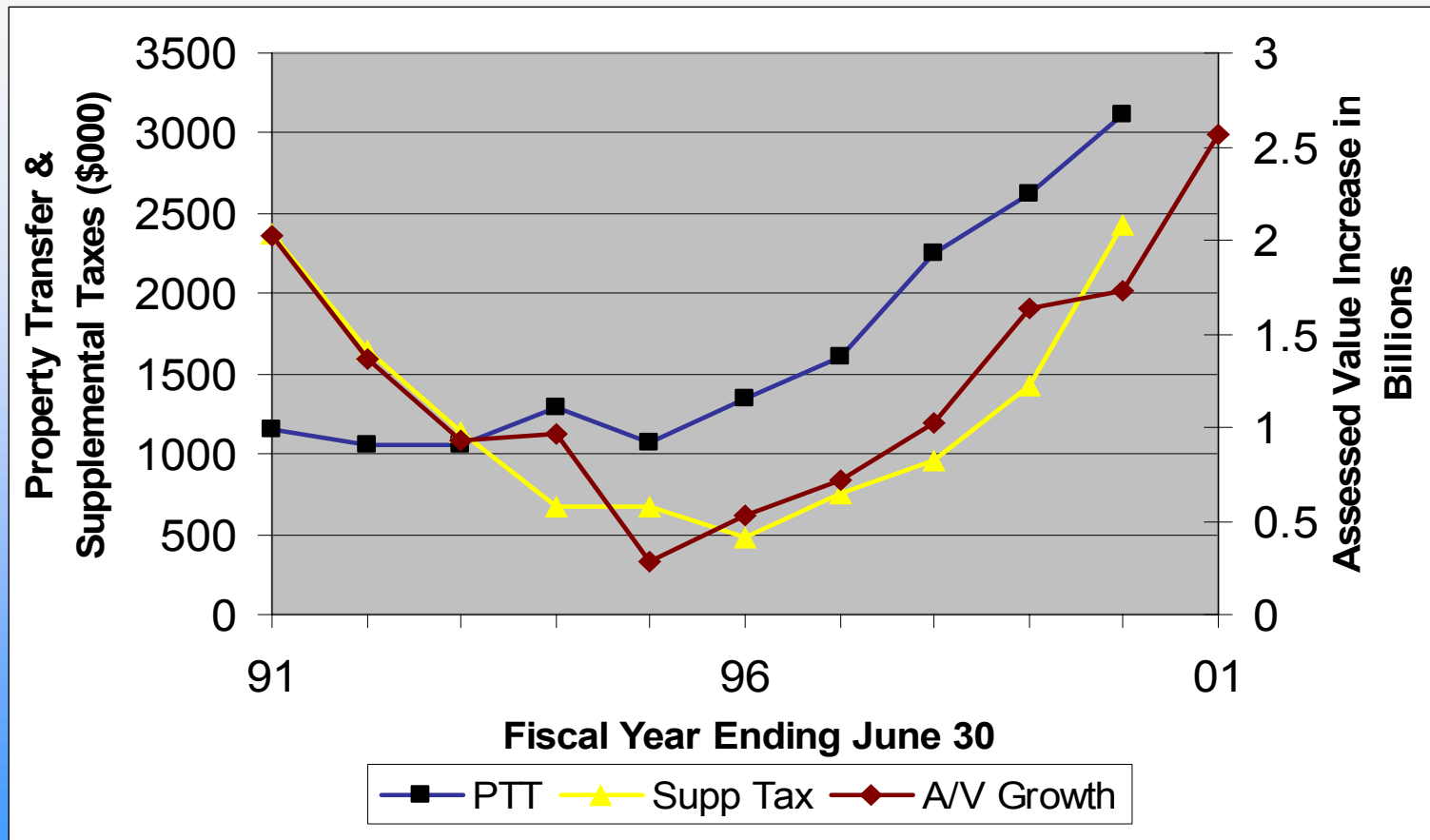


- **Property Transfer Tax** - Based on selling price.
\$1.10 per \$1,000 of Sales Price
Unincorporated Taxes - 100% to County
Incorporated Taxes - 50% to City & 50% to County
Approximately 1 year after an increase in property transfer tax....
- **Supplemental Tax Increases** - Additional taxes prorated and bill at 1% of sales price.
Approximately 1 year after an increase in supplemental property tax...
- **Secured Tax Increases** - New assessed values are permanently enrolled.



Assessed Value Growth versus

Property Transfer & Supplemental Taxes





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