



# County of Fresno

Oscar J. Garcia CPA  
Auditor-Controller/Treasurer-Tax Collector

February 7, 2017

To: Taxing Agencies  
Address  
*Oscar J. Garcia*  
From: Oscar J. Garcia, CPA  
County of Fresno  
Auditor-Controller/Treasurer-Tax Collector

Subject: Annual Tax Apportionment Schedule

Following is the annual apportionment schedule listing the major apportionments by type and the date each apportionment is estimated to be made to Tax Agencies. The schedule will provide you with advance information on the timing of these payments.

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 that receipt be delayed, you may experience a similar delay in the distribution.

Apportionment Description	Estimated Date Auditor to distribute to Tax Agencies
<u>Secured Teetered</u>	
Teetered 1/Advance	December 15 <sup>th</sup>
Teetered 1 Advance Trueup	January 20 <sup>th</sup>
Teetered 2	April 15 <sup>th</sup>
Teetered 3	June 15 <sup>th</sup>
<u>Current Secured Non-Teetered</u>	
Current Secured 1	January 15 <sup>th</sup>
Current Secured 2	May 16 <sup>th</sup>
Current Secured 3	July 15 <sup>th</sup>

Apportionment Description	Estimated Date Auditor to distribute to Tax Agencies
<u>Joint County Secured Teetered</u>	
Teetered 1	January 15 <sup>th</sup>
Teetered 2	June 15 <sup>th</sup>
Teetered 3	July 15 <sup>th</sup>
<u>Joint County Secured Non Teetered</u>	
Non Teetered 1	February 19 <sup>th</sup>
Non Teetered 2	June 20 <sup>th</sup>
Non Teetered 3	July 20 <sup>th</sup>
<u>Interest</u>	
Secured Interest 1	January 15 <sup>th</sup>
Secured Interest 2	July 15 <sup>th</sup>
Unsecured Interest 1	February 16 <sup>th</sup>
Unsecured Interest 2	July 15 <sup>th</sup>
<u>Unsecured</u>	
Unsecured 1	February 19 <sup>th</sup>
Unsecured 2	August 1 <sup>st</sup>
<u>Prior Year Secured</u>	
Prior Secured 1	August 31 <sup>st</sup>
Prior Secured 2	February 26 <sup>th</sup>
<u>Prior Year Unsecured</u>	
Prior Unsecured 1	February 19 <sup>th</sup>
Prior Unsecured 2	August 1 <sup>st</sup>
<u>Homeowner's</u>	
First – 50%	January 15 <sup>th</sup>
Second – 50%	June 15 <sup>th</sup>

Apportionment Description	Estimated Date Auditor to distribute to Tax Agencies
<u>**Supplemental Taxes – AB2345</u>	
Current Secured	Monthly*
Current Unsecured	Monthly*
Prior Secured	August 31 <sup>st</sup> , February 26 <sup>th</sup>
Prior Unsecured	January 11 <sup>th</sup> , June 10 <sup>th</sup>
<u>Miscellaneous Taxes</u>	
Airplane	March 15 <sup>th</sup>
Racehorse	August 30 <sup>th</sup> , March 30 <sup>th</sup>
State Highway Rental	November 30 <sup>th</sup>
Timber Tax	December 15 <sup>th</sup> , June 15 <sup>th</sup>
VLF Swap	January 29 <sup>th</sup> , May 31 <sup>st</sup>
Triple Flip	January 29 <sup>th</sup> , May 31 <sup>st</sup>
ERAF	January 29 <sup>th</sup> , May 31 <sup>st</sup> June 30 <sup>th</sup>
Federal Housing in Lieu	April 29 <sup>th</sup>
Fish and Game	Annual***
Transfer Tax	Monthly – 15 <sup>th</sup>
<u>Property Tax Information</u>	
Revenue District Values (RS0009)	August 19 <sup>th</sup>
Tax Rate Book	November 21 <sup>st</sup>
Schedule of Levies	December 15 <sup>th</sup>
Unitary Schedule	December 15 <sup>th</sup>
<u>RDA</u>	
Tax Increment Transfer to RPTTF	December 31 <sup>st</sup> , May 31 <sup>st</sup>
Pass Through	January 2 <sup>nd</sup> , June 1 <sup>st</sup>
ROPS A	June 1 <sup>st</sup>
ROPS B	January 2 <sup>th</sup>
Residual Tax Increment A	June 20 <sup>th****</sup>
Residual Tax Increment B	January 20 <sup>th ****</sup>

Apportionment Description	Estimated Date Auditor to distribute to Tax Agencies
<u>Reports to the State</u>	
CCFS 329 Estimate	November 15 <sup>th</sup> , April 15 <sup>th</sup>
CCFS 329 Actual	August 15 <sup>th</sup>
P-1	November 15 <sup>th</sup>
P-2	April 15 <sup>th</sup>
J-29	August 15 <sup>th</sup>
LGRS	December 2 <sup>nd</sup>
Homeowner's Claim	November 15 <sup>th</sup>
ROPS A Actual	June 10 <sup>th</sup>
ROPS B Actual	January 11 <sup>th</sup>
ROPS A Estimate	April 1 <sup>st</sup>
ROPS B Estimate	October 1 <sup>st</sup>

\* Two weeks following receipt of collections from the Tax Collector

\*\* The Supplemental roll assessment process produces many negative assessments that result in refunds to taxpayers. It is not uncommon that in certain months of the year these refunds surpass the monthly collections. When this occurs, no distribution will be made, however the negative amounts will be adjusted from the next available positive month.

\*\*\* The Fish and Game Allocation is done annually when the State provides funding.

\*\*\*\* If Applicable

This schedule may be subject to change due to changes in Ordinance or Tax Codes. A current schedule will be maintained on the Auditor-Controller/Treasurer-Tax Collector website. If you have questions concerning property tax apportionments please contact Mario Cabrera, Ganna Monastyrsky, or George Gomez from our Special Accounting Division at (559) 600-3491.