

# Property Taxes Financial Transactions Report Instructions



**California State Controller's Office**

**Division of Accounting and Reporting  
Local Government Reporting Section**

# Property Taxes Financial Transactions Report Instructions

## Table of Contents

### Page No.

Introduction.....	2
Filing Requirements.....	3
General Instructions .....	6
Forms:	
Cover Page Form.....	7
General Information Form .....	8
Comments Form .....	9
Countywide – Property Taxes .....	10
General County – Detail – Property Taxes – Taxes Allocated and Levied .....	11
Cities Property Taxes – Taxes Allocated and Levied .....	14
Community Redevelopment Agencies Property Taxes – Taxes Allocated and Levied.....	16
School Districts Property Taxes – Taxes Allocated and Levied .....	18
Special Districts Property Taxes – Taxes Allocated and Levied.....	20
Educational Revenue Augmentation Fund (ERAF) – County ERAF Contributions .....	22
Educational Revenue Augmentation Fund (ERAF) – Cities ERAF Contributions.....	23
Educational Revenue Augmentation Fund (ERAF) – Special Districts ERAF Contributions.....	24
Countywide – Summary – Taxes Allocated and Levied .....	25

## Property Taxes Financial Transactions Report Instructions

### Introduction

The purpose of the Property Taxes Annual Report is to provide information relating to Property Taxes allocated and levied for research, analyses and decision making to the Legislature, government officials and the general public. Additionally, this information is published in the local government annual reports as directed by Government Code section 53892.

Reporting Instructions, Electronic Report Program, and applicable California laws related to the reporting requirements for preparing Property Taxes Annual Report are available via the Internet at [http://www.sco.ca.gov/ard\\_locinstr\\_proptax\\_forms.html](http://www.sco.ca.gov/ard_locinstr_proptax_forms.html)

Reporting Forms can be requested by phone at (916) 322-9672 or by email at [LGRsupport@sco.ca.gov](mailto:LGRsupport@sco.ca.gov)

## Property Taxes Financial Transactions Report Instructions

### Filing Requirements:

#### Who must File:

All California county auditors must file the Property Taxes Annual Report with the California State Controller pursuant to Government Code section 29109.

#### When to File:

Government Code section 29109 requires completed report to be submitted to the California State Controller by December 1 of each year.

Be advised that there is no statutory authority for the State Controller to grant extensions for filing this report. Failure to submit the report timely can result in a forfeiture of \$1,000. There is no legal provision for waiving the forfeiture once imposed.

#### What to File:

The following report must be submitted by the statutory deadline:

- **Property Taxes Annual Report** (including signed Cover Page Form)

Although the Property Taxes Annual Report can be submitted in the prescribed electronic report format, the signed Cover Page Form of the Property Taxes Annual Report must be mailed in paper form to complete filing requirements.

#### How to File:

The report must be filed by the deadline via one of the following methods: Internet File Transfer Protocol (FTP), U.S. Mail, or Express Mail.

#### By File Transfer Protocol:

The electronic report can be filed via your agency's File Transfer Protocol and Windows Explorer. Please refer to the **FTP Instructions** available on the California State Controller's web site at:

[www.sco.ca.gov/ard\\_locinstr\\_proptax\\_forms.html](http://www.sco.ca.gov/ard_locinstr_proptax_forms.html)

Please remember that the signed Cover Page Form must be mailed to the California State Controller's Office to complete filing requirements.

## Property Taxes Financial Transactions Report Instructions

### Filing Requirements - (Continued):

#### By U.S. mail:

California State Controller's Office  
Division of Accounting and Reporting  
Local Government Reporting Section - **Property Taxes Unit**  
P.O. BOX 942850  
Sacramento, CA 94250-5875

#### By Express Mail:

California State Controller's Office  
Division of Accounting and Reporting  
Local Government Reporting Section - **Property Taxes Unit**  
3301 C Street, Suite 740  
Sacramento, CA 95816

#### Electronic Report:

The Electronic Reporting Program and General Instructions for preparing the Property Taxes Annual Report are available for download on the SCO's website at:

[www.sco.ca.gov/ard\\_locinstr\\_proptax\\_forms.html](http://www.sco.ca.gov/ard_locinstr_proptax_forms.html)

The Automated Reporting Guidelines provide a step-by-step guide through the electronic reporting process and electronic transmission of the completed report. A file containing your reported data will be generated once you complete your electronic report.

This file can be submitted to the State Controller's Office via the Internet File Transfer Protocol (FTP). If you do not have access to the Internet to use the FTP process to submit your report, the completed electronic report can be copied to a diskette and mailed to the California State Controller's Office at the address above.

#### Paper Report:

The General Instructions can be printed from the SCO's website at:

[www.sco.ca.gov/ard\\_locinstr\\_proptax\\_forms.html](http://www.sco.ca.gov/ard_locinstr_proptax_forms.html)

The Reporting Forms can be requested by phone at (916) 322-9672 or by email at [LGRsupport@sco.ca.gov](mailto:LGRsupport@sco.ca.gov)

If you do not have access to the Internet, you can call (916) 322-9672 to request Reporting Forms and General Instructions be mailed to you.

## **Property Taxes Financial Transactions Report Instructions**

### **Report Assistance**

The answers to commonly asked questions can be found in these instructions. Although the California State Controller's Office is unable to provide report preparation assistance at your office, assistance can be obtained by telephoning the California State Controller's staff in Sacramento at (916) 322-9672.

### **Reporting Requirements:**

#### **Required Report Format:**

#### **Report Whole Amounts**

Eliminate the cents for amounts by rounding to the nearest dollar.

#### **Unused Forms**

If preparing a paper report, please file only the forms used to complete your report.

#### **Bracketed Amounts**

If preparing a paper report, use brackets ( ) to indicate a reduction or negative amount on a line item.

#### **Required Versus Optional Forms**

All required forms must be completed. Those forms referred to as "optional" must be completed, if applicable to the agency's activities in order to prepare a complete report for the agency. The reporting forms are organized in the order in which they should be completed.

General Information

General Comments

Countywide – Property Taxes

General County – Detail – Property Taxes – Taxes Allocated and Levied

Cities Property Taxes – Taxes Allocated and Levied

Community Redevelopment Agencies Property Taxes – Taxes Allocated and Levied

School Districts Property Taxes – Taxes Allocated and Levied

Special Districts Property Taxes – Taxes Allocated and Levied

Educational Revenue Augmentation Fund (ERAF) – County ERAF Contributions

Educational Revenue Augmentation Fund (ERAF) – Cities ERAF Contributions

Educational Revenue Augmentation Fund (ERAF) – Special Districts ERAF Contributions

Countywide – Summary – Taxes Allocated and Levied

## Property Taxes Financial Transactions Report Instructions

### General Instructions:

Report all jurisdictions that receive ad valorem property taxes from the 1% countywide rate or have voter approved taxes levied. The amounts are to be rounded to the nearest dollar. Voter approved tax rates should be expressed in terms of per \$100 of net taxable value and carried to the sixth decimal places. Do not include any amounts applicable to the Supplemental Roll.

Do not report any property assessments or special assessments levied on another than ad valorem basis. For example, assessments based on per parcel, acre, or other per unit basis.

The Net Taxable Values should not include Homeowner's Property Tax Reimbursement (HOPTR) or other exemptions.

Report jurisdictional property taxes after the allocations to Educational Revenue Augmentation Fund (ERAF) and tax increment to community redevelopment agencies. Revenue and Taxation Code section 100 reductions should not be reported in the forms for cities, counties, redevelopment agencies, school districts, or special districts.

## Property Taxes Financial Transactions Report Instructions

### Cover Page Form:

This form allows the fiscal officer responsible for the report to signify that he or she has reviewed the agency's report and is submitting the report on behalf of the agency. The Cover Page Form must be submitted in paper form to the California State Controller's Office to complete filing requirements for this report.

### Electronic Reports

The Cover Page Form can only be generated by the electronic report after all items entered on the report are validated by the electronic reporting program. The signed cover page must be submitted in paper form to complete filing requirements for the report.

### Paper Reports

If preparing a paper report, please provide the agency's name, 11-digit identification number, and the fiscal year of the report. The signed Cover Page Form must be submitted in paper form to complete filing requirements.

## Property Taxes Financial Transactions Report Instructions

### General Information Form:

The purpose of this form is to report pertinent non-financial data about the agency and the preparer of the report. Provide all information requested. It is important to include data relating to who prepared the report and his or her telephone number, in the event that California State Controller's staff has questions while reviewing the report.

#### **Mailing Address**

Report the primary address where mail is received by the agency. Use two lines for the address, if necessary.

#### **Phone**

Provide the area code and phone number for the preparer of the report.

#### **Report Prepared By**

Report the full name, and phone number for the person who prepared the report submitted. This person will be the primary contact if the California State Controller's staff has questions while reviewing the report.

#### **Date**

Please provide the date the report was completed.

## Property Taxes Financial Transactions Report Instructions

### Comments Form:

The purpose of this form is to report any general comments the reporting agency has on items reported, suggestions for improving the report, or other comments that the reporting agency would like to communicate to State Controller's Office staff.

## Property Taxes Financial Transactions Report Instructions

### Countywide - Property Taxes Form:

The purpose of this form is to report present the entire countywide 1% tax rate information.

#### Taxes Levied Countywide:

##### Net Taxable Value:

###### Secured

Report the net taxable value of the secured roll.

###### Unsecured

Report the net taxable value of the unsecured roll.

##### Tax Rate 1%:

###### Secured

The electronic report will calculate the 1% countywide levy. If preparing a paper report, enter 1% of net taxable value of the secured roll.

###### Unsecured

The electronic report will calculate the 1% countywide levy. If preparing a paper report, enter 1% of net taxable value of the unsecured roll.

**Homeowner's Property Tax Reimbursement (HOPTR)** – Report the amount of Homeowners Property Tax Reimbursement anticipated from the State applicable to the 1% countywide tax rate.

##### Less: Revenue and Taxation Code 100

##### Specify

Enter the names of the jurisdictions with Revenue and Taxation Code 100 reductions and specify the reduction amounts for each jurisdiction.

##### Total

The electronic report will calculate the **Total**. If preparing a paper report, enter the sum of **Secured 1%**, **Unsecured 1%**, and **HOPTR** less the amount(s) of **Revenue and Taxation Code 100**.

## Property Taxes Financial Transactions Report Instructions

### General County - Detail Property Taxes - Taxes Allocated and Levied Form:

The purpose of this form is to report the countywide 1% allocations and voter approved taxes levied for the General county government and the less than countywide funds.

#### Specific Instructions:

##### Allocation of Property Taxes 1%:

###### Secured

Report the amount of secured property taxes to be allocated from the 1% countywide property tax.

###### Unsecured

Report the amount of unsecured property taxes to be allocated from the 1% countywide property tax.

###### Homeowners Property Tax Reimbursement (HOPTR)

Report the amount of HOPTR to be allocated from the 1% countywide property tax.

##### Less Than Countywide Funds:

###### Specify

Identify the less than countywide fund(s) and report the amount(s) of secured, unsecured, and HOPTR.

##### Total Allocation of Property Taxes 1%

The electronic report will calculate this amount. If preparing a paper report, enter the aggregate total of the **Secured**, **Unsecured** and **HOPTR** for the **General County** and the **Less Than Countywide Funds**.

##### General County Voter Approved Taxes Levied:

###### Purpose of Levy

Identify the purpose of the levy, for example, "General Obligation Bonds 1998".

###### Net Taxable Value (NTV)

Report the **Secured** and **Unsecured Net Taxable Value**.

###### Tax Rate (TR) per \$100

Report the **Secured** and **Unsecured Tax Rate** per \$100 of net taxable value.

###### Amount of Taxes Levied

The electronic report will calculate these amounts. If preparing a paper report, enter the amount of levy  $[(NTV/100)*TR]$ .

**Property Taxes Financial Transactions Report Instructions**

**General County - Detail Property Taxes - Taxes Allocated and Levied Form - (Continued):**

**Homeowners Property Tax Reimbursement (HOPTR)**

Report the amount of HOPTR related to the **General County Voter- Approved Taxes Levied**.

**Unitary and Operating Non-Unitary Taxes Levied**

Report the amount of taxes levied attributable to the **Unitary** and **Non-unitary Property** of the voter-approved levy.

**Total General County Voter Approved Taxes Levied**

The electronic report will calculate this amount. If preparing a paper report, enter the sum of the **Secured, Unsecured, HOPTR, and Unitary and Operating Non-unitary Taxes** for each general county voter-approved tax levy.

**Less Than Countywide Funds Voter-Approved Taxes Levied:**

**Purpose of Levy**

Identify the purpose of the levy. For example, "General Obligation Bonds 1998".

**Net Taxable Value (NTV)**

Report the net taxable value of secured and unsecured property.

**Tax Rate (TR) per \$100**

Report the tax rate per \$100 of value on secured and unsecured property.

**Amount of Taxes Levied**

The electronic report will calculate these amounts. If preparing a paper report, enter the amount of levy i.e.,  $[(NTV/100) * TR]$ .

**Homeowners Property Tax Reimbursement (HOPTR)**

Report the amount of HOPTR related to the **Less Than Countywide Fund Voter-Approved Tax** levy.

**Unitary and Operating Non-Unitary Taxes Levied**

Report the amount of taxes levied attributable to the unitary and non-unitary property of the voter-approved levy.

**Total Less Than Countywide Funds Voter Approved Taxes Levied**

The electronic report will calculate this amount. If preparing a paper report, enter the sum of the **Secured, Unsecured, HOPTR and Unitary and Operating Non-unitary Taxes** for each Less Than Countywide Voter- Approved Tax Levy.

**Property Taxes Financial Transactions Report Instructions**

**General County - Detail Property Taxes - Taxes Allocated and Levied Form - (Continued):**

**Total Voter-Approved Taxes Levied**

The electronic report will calculate this amount. If preparing a paper report, enter the aggregate sum of the **Total General County Voter-Approved Taxes Levied** and **Total Less Than Countywide Funds Voter-Approved Taxes Levied**.

**Total Taxes Allocated and Levied**

The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Total Allocation of Property Taxes 1%** and **Total Voter-Approved Taxes Levied**.

## Property Taxes Financial Transactions Report Instructions

### Cities Property Taxes - Taxes Allocated and Levied Form:

The purpose of this form is to report the cities' 1% allocations and voter-approved taxes levied.

#### **Name of City:**

The electronic report will provide a dropdown menu to select the city. If preparing a paper report, enter the name of the city.

#### **Allocation of Property Taxes 1%:**

##### **Secured**

Report the amount of secured property taxes to be allocated from the 1% countywide property tax.

##### **Unsecured**

Report the amount of unsecured property taxes to be allocated from the 1% countywide property tax.

##### **Homeowners Property Tax Reimbursement (HOPTR)**

Report the amount of HOPTR to be allocated from the 1% countywide property tax.

##### **Total Allocation of Property Taxes 1%**

The electronic report will calculate this amount. If preparing a paper report, enter the sum of the **Secured**, **Unsecured** and **HOPTR** amounts reported.

#### **Voter-Approved Taxes Levied:**

##### **Purpose of Levy**

Identify the purpose of the levy. For example, "General Obligation Bonds 1998".

##### **Net Taxable Value (NTV)**

Report the secured and unsecured net taxable value.

##### **Tax Rate (TR) per \$100**

Report the secured and unsecured tax rate per \$100 of net taxable value.

##### **Amount of Taxes Levied**

The electronic report will calculate these amounts. If preparing a paper report, enter the amount of levy i.e.,  $[(NTV/100) * TR]$ .

##### **Homeowners Property Tax Reimbursement (HOPTR)**

Report the amount of HOPTR related to the Voter Approved Taxes Levied.

##### **Unitary and Operating Non-Unitary Taxes Levied**

Report the amount of taxes levied attributable to the unitary and non-unitary property of the voter approved levy.

## Property Taxes Financial Transactions Report Instructions

### Cities Property Taxes - Taxes Allocated and Levied Form - (Continued):

#### **Total Voter-Approved Taxes Levied**

The electronic report will calculate this amount. If preparing a paper report, enter the sum of the **Secured, Unsecured, HOPTR, and Unitary and Operating Non-unitary Taxes** for each city's voter-approved tax levy.

#### **Total Taxes Allocated and Levied**

The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Total Allocation of Property Taxes 1%** and the aggregate **Total Voter-Approved Taxes Levied** for each city.

## Property Taxes Financial Transactions Report Instructions

### Community Redevelopment Agencies Property Taxes - Taxes Allocated and Levied Form:

The purpose of this form is to report the tax increment allocations to community redevelopment agencies.

#### Specific Instructions:

##### Name of Redevelopment Agency

The electronic report will provide a dropdown menu to select the community redevelopment agency. If preparing a paper report, enter the name of the community redevelopment agency.

#### Distribution of Tax Increment:

##### Secured

Report the amount of secured tax increment to be distributed from the 1% countywide property tax.

##### Unsecured

Report the amount of unsecured tax increment to be distributed from the 1% countywide property tax.

##### Homeowners Property tax Reimbursement (HOPTR)

Report the amount of HOPTR tax increment to be distributed from the 1% countywide property tax.

##### Total Distribution of Tax Increment

The electronic report will calculate this amount. If preparing a paper report, enter the sum of the **Secured**, **Unsecured** and **HOPTR** amounts reported.

#### Distribution of Debt Tax Increment:

##### Secured

Report the amount of secured tax increment to be distributed from voter-approved tax levies.

##### Unsecured

Report the amount of unsecured tax increment to be distributed from voter-approved tax levies.

##### Homeowners Property Tax Reimbursement (HOPTR)

Report the amount of HOPTR tax increment to be distributed from voter-approved tax levies.

##### Unitary and Operating Non-Unitary Taxes Levied

Report the amount of tax increment attributable to the unitary and non-unitary property of the voter-approved levy.

Property Taxes Financial Transactions Report Instructions

**Community Redevelopment Agencies Property Taxes - Taxes Allocated and Levied Form - (Continued):**

**Total Distribution of Debt Tax Increment**

The electronic report will calculate this amount. If preparing a paper report, enter the sum of the **Secured**, **Unsecured** and **HOPTR** amounts reported.

**Total Distribution**

The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Total Distribution of Tax Increment** and **Total Distribution of Debt Tax Increment** for each community redevelopment agency.

## Property Taxes Financial Transactions Report Instructions

### School Districts Property Taxes - Taxes Allocated and Levied Form:

The purpose of this form is to report the schools' 1% allocations and voter-approved taxes levied.

#### **Name of School District:**

The electronic report will provide a dropdown menu to select the school district. If preparing a paper report, enter the name of the school district.

#### **Type of School District:**

The electronic report will provide a dropdown menu to select type of school district. If preparing a paper report, enter "K-12", "County Office of Education", or "Community College" as appropriate.

#### **Allocation of Property Taxes 1%:**

##### **Secured**

Report the amount of secured property taxes to be allocated from the 1% countywide property tax.

##### **Unsecured**

Report the amount of unsecured property taxes to be allocated from the 1% countywide property tax.

##### **Homeowners Property Tax Reimbursement (HOPTR)**

Report the amount of HOPTR to be allocated from the 1% countywide property tax.

##### **Total Allocation of Property Taxes 1%**

The electronic report will calculate this amount. If preparing a paper report, enter the sum of the **Secured**, **Unsecured** and **HOPTR** amounts reported.

#### **Voter Approved Taxes Levied:**

##### **Purpose of Levy**

Identify the purpose of the levy. For example, "General Obligation Bonds 1998".

##### **Net Taxable Value (NTV)**

Report the secured and unsecured net taxable value.

##### **Tax Rate (TR) per \$100**

Report the secured and unsecured tax rate per \$100 of net taxable value.

##### **Amount of Taxes Levied**

The electronic report will calculate these amounts. If preparing a paper report, enter the amount of levy i.e.,  $[(NTV/100) * TR]$ .

## Property Taxes Financial Transactions Report Instructions

### **School Districts Property Taxes - Taxes Allocated and Levied Form - (Continued):**

#### **Homeowners Property Tax Reimbursement (HOPTR)**

Report the amount of HOPTR related to the Voter-Approved Taxes Levied.

#### **Unitary and Operating Non-Unitary Taxes Levied**

Report the amount of taxes levied attributable to the unitary and non-unitary property of the voter-approved levy.

#### **Total Voter-Approved Taxes Levied**

The electronic report will calculate this amount. If preparing a paper report, enter the sum of the **Secured, Unsecured, HOPTR, and Unitary and Operating Non-unitary Taxes** for each school district's voter-approved tax levy.

#### **Total Taxes Allocated and Levied**

The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Total Allocation of Property Taxes 1%** and the aggregate **Total Voter-Approved Taxes Levied** for each school district.

## Property Taxes Financial Transactions Report Instructions

### Special Districts Property Taxes - Taxes Allocated and Levied Form:

The purpose of this form is to report the special districts' 1% allocations and voter-approved taxes levied.

#### **Name of Special District:**

The electronic report will provide a dropdown menu to select the special district. If preparing a paper report, enter the name of the special district. New special districts may be entered on this form.

#### **Name of Zone:**

The electronic report will provide a dropdown menu to select the zone. If preparing a paper report, enter the name of the zone. New zones may be entered on this form.

#### **Type of Levy:**

The electronic report will provide a dropdown menu to select the type of levy. If preparing a paper report, enter "All Property", "Land and Improvements", or "Land Only", as appropriate.

#### **Allocation of Property Taxes 1%:**

##### **Secured**

Report the amount of secured property taxes to be allocated from the 1% countywide property tax.

##### **Unsecured**

Report the amount of unsecured property taxes to be allocated from the 1% countywide property tax.

##### **Homeowners Property Tax Reimbursement (HOPTR)**

Report the amount of HOPTR to be allocated from the 1% countywide property tax.

##### **Total Allocation of Property Taxes 1%**

The electronic report will calculate this amount. If preparing a paper report, enter the sum of the **Secured**, **Unsecured** and **HOPTR** amounts reported.

#### **Voter Approved Taxes Levied:**

##### **Purpose of Levy**

Identify the purpose of the levy. For example, "General Obligation Bonds 1998".

##### **Net Taxable Value (NTV)**

Report the secured and unsecured net taxable value.

## Property Taxes Financial Transactions Report Instructions

### Special Districts Property Taxes - Taxes Allocated and Levied Form - (Continued):

#### **Tax Rate (TR) per \$100**

Report the secured and unsecured tax rate per \$100 of net taxable value.

#### **Amount of Taxes Levied**

The electronic report will calculate these amounts. If preparing a paper report, enter the amount of levy i.e.,  $[(NTV/100) * TR]$ .

#### **Homeowners Property Tax Reimbursement (HOPTR)**

Report the amount of HOPTR related to the Voter-Approved Taxes Levied.

#### **Unitary and Operating Non-Unitary Taxes Levied**

Report the amount of taxes levied attributable to the unitary and non-unitary property of the voter-approved levy.

#### **Total Voter-Approved Taxes Levied**

The electronic report will calculate this amount. If preparing a paper report, enter the sum of the **Secured**, **Unsecured**, **HOPTR**, and **Unitary and Operating Non-unitary Taxes** for each city's voter-approved tax levy.

#### **Total Taxes Allocated and Levied**

The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Total Allocation of Property Taxes 1%** and the aggregate **Total Voter-Approved Taxes Levied** for each special district / zone combination.

**Property Taxes Financial Transactions Report Instructions**

**Educational Revenue Augmentation Fund (ERAF) – County ERAF Contributions Form:**

The purpose of this form is to report the amount of tax revenues to be contributed to the ERAF by the county.

**County General - Amount**

Enter the amount to be contributed by the general county.

**Less Than Countywide Funds:**

**Specify**

Identify the Less Than Countywide Fund(s) and report the amount(s) to be contributed by each Less Than Countywide Fund.

**Total County**

The electronic report will calculate this amount. If preparing a paper report enter the sum of **County General** and the **Less Than Countywide Funds** amount(s).

**Property Taxes Financial Transactions Report Instructions**

**Educational Revenue Augmentation Fund (ERAF) – Cities ERAF Contributions Form:**

The purpose of this form is to report the amount of tax revenues to be contributed to the ERAF by each city within the county.

**Name of City**

The electronic report will provide a dropdown menu to select the city. If preparing a paper report, enter the name of the city.

**Amount**

Enter the amount to be contributed by each city listed.

**Total Cities**

The electronic report will calculate this amount. If preparing a paper report enter total of all the amounts contributed by the cities to the ERAF.

**Property Taxes Financial Transactions Report Instructions**

**Educational Revenue Augmentation Fund (ERAF) – Special Districts ERAF Contributions Form:**

The purpose of this form is to report the amount of tax revenues to be contributed to the ERAF by each special district within the county.

**Name of Special District**

The electronic report will provide a dropdown menu to select the special district. If preparing a paper report, enter the name of the special district.

**Amount**

Enter the amount to be contributed by each special district listed.

**Total Special Districts**

The electronic report will calculate this amount. If preparing a paper report enter total of all the amounts contributed by the special districts to the ERAF.

## Property Taxes Financial Transactions Report Instructions

### Countywide Summary – Taxes Allocated and Levied Form:

The purpose of this form is to aggregate all taxes allocated.

#### Specific Instructions:

The electronic report will calculate ALL amounts on this form. If preparing a paper report enter aggregate totals for each reporting category.

#### Allocation of Property Taxes 1%:

##### County Government

The electronic report will calculate these amounts. If preparing a paper report enter the amounts reported on the **General County – Detail Property Tax Form** in the **Allocation of Property Taxes 1%** section under the appropriate columns for **Secured**, **Unsecured**, and **HOPTR**. Sum the **Secured**, **Unsecured**, and **HOPTR** amounts reported and enter the result in the “Total” column.

##### Less Than Countywide Funds

The electronic report will calculate these amounts. If preparing a paper report enter the amounts reported on the **General County – Detail Property Tax Form** in the **Allocation of Property Taxes 1%, Less Than Countywide Funds** section. List the Less than Countywide Funds as specified and amount the amounts under the appropriate columns for **Secured**, **Unsecured**, and **HOPTR**. Sum the **Secured**, **Unsecured**, and **HOPTR** amounts reported and enter the result in the “Total” column.

##### Cities

The electronic report will calculate these amounts. If preparing a paper report enter the amounts reported on the **Cities Property Tax Form** in the **Allocation of Property Taxes 1%** under the appropriate columns for **Secured**, **Unsecured**, and **HOPTR**. Sum the **Secured**, **Unsecured**, and **HOPTR** amounts reported and enter the result in the “Total” column.

##### Community Redevelopment Agencies

The electronic report will calculate these amounts. If preparing a paper report enter the amounts reported on the **Community Redevelopment Agencies Property Tax Form** in the **Distribution of Tax Increment** section under the appropriate columns for **Secured**, **Unsecured**, and **HOPTR**. Sum the **Secured**, **Unsecured**, and **HOPTR** amounts reported and enter the result in the “Total” column.

##### School Districts

The electronic report will calculate these amounts. If preparing a paper report enter the amounts reported on the **School Districts Property Tax Form** in the **Allocation of Property Taxes 1%** under the appropriate columns for **Secured**, **Unsecured**, and **HOPTR**. Sum the **Secured**, **Unsecured**, and **HOPTR** amounts reported and enter the result in the “Total” column.

## Property Taxes Financial Transactions Report Instructions

### Countywide Summary – Taxes Allocated and Levied Form - (Continued):

#### Special Districts

The electronic report will calculate these amounts. If preparing a paper report enter the amounts reported on the **Special Districts Property Tax Form** in the **Allocation of Property Taxes 1%** section under the appropriate columns for **Secured, Unsecured, and HOPTR**. Sum the **Secured, Unsecured, and HOPTR** amounts reported and enter the result in the “Total” column.

#### Educational Revenue Augmentation Fund (ERAF)

The electronic report will calculate this amount. If preparing a paper report enter the sum of **County ERAF Contributions – Total County, Cities ERAF Contributions - Total Cities, and Special Districts ERAF Contributions – Total Special Districts** amounts reported on the ERAF forms.

#### Total Allocation of Property Taxes 1%

The electronic report will calculate these amounts. If preparing a paper report enter the total by column.

**Note: The Total Allocation of Property Taxes 1% - Total MUST AGREE with the Countywide, Property Taxes - Total.**

### Voter-Approved Taxes Levied

#### County Government

The electronic report will calculate these amounts. If preparing a paper report, enter the aggregate sum of the amounts reported on the **General County – Detail Property Tax Form** in the **General County Voter Approved Taxes Levied** section under the appropriate columns for **Secured, Unsecured, HOPTR, and Unitary and Operating Non-Unitary**.

#### Less Than Countywide Funds

The electronic report will calculate these amounts. If preparing a paper report, enter the aggregate sum of the amounts reported on the **General County – Detail Property Tax Form** in the **Less Than Countywide Funds Voter-Approved Taxes Levied** section under the appropriate columns for **Secured, Unsecured, HOPTR, and Unitary and Operating Non-Unitary**.

#### Cities

The electronic report will calculate these amounts. If preparing a paper report, enter the aggregate sum of the amounts reported on the **Cities Property Tax Form** in the **Voter-Approved Taxes Levied** section under the appropriate columns for **Secured, Unsecured, HOPTR, and Unitary and Operating Non-Unitary**.

## Property Taxes Financial Transactions Report Instructions

### Countywide Summary – Taxes Allocated and Levied Form - (Continued):

#### Community Redevelopment Agencies

The electronic report will calculate these amounts. If preparing a paper report, enter the aggregate sum of the amounts reported on the **Community Redevelopment Agencies Property Tax Form** in the **Distribution of Debt Tax Increment** section under the appropriate columns for **Secured, Unsecured, HOPTR, and Unitary and Operating Non-Unitary.**

#### School Districts

The electronic report will calculate these amounts. If preparing a paper report, enter the aggregate sum of the amounts reported on the **School Districts Property Tax Form** in the **Voter-Approved Taxes Levied** section under the appropriate columns for **Secured, Unsecured, HOPTR, and Unitary and Operating Non-Unitary.**

#### Special Districts

The electronic report will calculate these amounts. If preparing a paper report, enter the aggregate sum of the amounts reported on the **Special Districts Property Tax Form** in the **Voter-Approved Taxes Levied** section under the appropriate columns for **Secured, Unsecured, HOPTR, and Unitary and Operating Non-Unitary.**

#### Total Voter Approved Taxes Levied

The electronic report will calculate these amounts. If preparing a paper report enter the total for each column in the **Voter-Approved Taxes Levied** section.