

State of California

Property Taxes Report Instructions

For the Fiscal Year Ended June 30, 2024



MALIA M. COHEN

California State Controller's Office

(THIS PAGE INTENTIONALLY BLANK)

Property Taxes Report Instructions

Estimated Fiscal Year 2024-25 Property Tax Revenue

Published by:

California State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section

November 20, 2024

(THIS PAGE INTENTIONALLY BLANK)

Property Taxes Report Instructions

Table of Contents

Table of Contents	i
Introduction.....	1
Filing Requirements.....	2
Reporting Instructions.....	4
Cover Page Form	6
General Information Form.....	7
Comments Form.....	8
Countywide - Property Taxes Form	9
General County - Detail Property Taxes - Taxes Allocated and Levied Form.....	11
Cities Property Taxes - Taxes Allocated and Levied Form	14
Community Redevelopment Agencies Property Taxes – Taxes Allocated and Levied Form	16
School Districts Property Taxes - Taxes Allocated and Levied Form	18
Special Districts Property Taxes - Taxes Allocated and Levied Form	20
Educational Revenue Augmentation Fund (ERAF) – County ERAF Contributions Form	22
Educational Revenue Augmentation Fund (ERAF) – Cities ERAF Contributions Form.....	23
Educational Revenue Augmentation Fund (ERAF) – Special Districts ERAF Contributions Form	24
Countywide Summary – Taxes Allocated and Levied Form	25

(THIS PAGE INTENTIONALLY BLANK)

Property Taxes Report Instructions

Introduction

The purpose of the Property Taxes 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 an “open data” platform on the California State Controller's website at <https://bythenumbers.sco.ca.gov>.

Reporting Instructions, Electronic Reporting Program, and applicable California laws related to the reporting requirements for preparing Property Taxes Annual Report are available via the Internet at https://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.

Property Taxes Report Instructions

Filing Requirements

Who Must File

All California county auditors must file the Property Taxes Report with the California State Controller's Office (SCO) pursuant to Government Code section 29109.

When to File

Government Code section 29109 requires the completed report to be submitted to SCO on or before December 1st of each year.

Be advised that there is no statutory authority for SCO to grant extensions for filing this report. Failure to submit the report timely can result in a forfeiture of \$1,000.

What to File

The following report must be submitted by the statutory deadline:

- *Property Taxes Report* (including Cover Page Form signed by the fiscal officer)

How to File

The financial transactions report must be filed by the statutory deadline via the online process, U.S. Mail, or Express Mail.

Online Process

The electronic report can be filed online on SCO's website. The instructions for the online process are available in the alert package and on SCO's website.

Note: The Cover Page must be signed and submitted electronically; signed and mailed to SCO; or signed and sent via email at LGRsupport@sco.ca.gov.

Electronic Reporting Program

An alert letter will be mailed to each county containing instructions for preparing the *Property Taxes Report*. The automated reporting instructions provide a step-by-step guide through the electronic reporting process and electronic transmission of the completed report.

The Electronic Reporting Program and the current Property Taxes General Instructions are available on the SCO's website at

https://www.sco.ca.gov/ard_locinstr_proptax_forms.html

Filing Requirements(continued)

Paper Report

For entities preparing a paper report, reporting instructions are available on SCO's website at https://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 .

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.

Mailing Addresses

By U.S. Mail

Local Government Reporting Section – Property Taxes Reporting
Local Government Programs and Services Division
California State Controller's Office
P.O. Box 942850
Sacramento, CA 94250-5875

By Express Mail

Local Government Reporting Section – Property Taxes Reporting
Local Government Programs and Services Division
California State Controller's Office
3301 C Street, Suite 700
Sacramento, CA 95816

Report Assistance

The answers to commonly asked questions can be found in these instructions. Although SCO is unable to provide report preparation assistance at your office, assistance can be obtained by contacting SCO staff in Sacramento by phone at (916) 322-9672 or by email at LGRsupport@sco.ca.gov.

Property Taxes Report Instructions

Reporting Instructions

Required Report Format

Report Whole Amounts

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

Unused Paper Forms

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

Negative Amounts

If preparing a paper report, use minus, “–”, to indicate a reduction or negative amount on a line item.

Numbering Sequences in Forms Numbering in LGRS Online is identified with an “R” value on the left side of each form (i.e. R1, R2, R2.5, etc.). These values are an internal technical reference, which are not necessarily sequential. They may be used to help assist in identifying lines when speaking with representatives of SCO

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
- Comments for the Property Taxes Report
- 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 Allocated and Levied

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 levies other than ad valorem basis. For example: assessments based on per parcel, acre, or other per unit basis.

The Net Taxable Values should reflect the net values after exemptions from assessment, such as Homeowners', Disabled Veteran's, and Nonprofit exemptions. Do not include adjustments to the 1% tax revenue allocations, such as Homeowner's Property Tax Relief (HOPTR), Educational Revenue Augmentation Fund (ERAF) deductions, or Miscellaneous Revenue & Tax Code section 100 reductions, in determining the Net Taxable Values.

Reductions to countywide revenue allocations related to ERAF, tax increments, and Revenue and Taxation Code section 100 should not be included in the jurisdictional forms for cities, counties, redevelopment agencies, school districts, or special districts. Those reductions only apply to the countywide forms.

Note: The Total Allocation of Property Taxes 1% from all jurisdictional forms and ERAF forms, should tie to the Countywide form's Total Taxes Levied Countywide.

Property Taxes Report Instructions

Cover Page Form

This form allows the fiscal officer responsible for the report to signify that he or she has reviewed the report and is submitting the report on behalf of the county. To complete filing requirements for this report, the Cover Page form must be signed and submitted electronically, mailed to SCO, or sent via email at LGRsupport@sco.ca.gov.

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. This form can be signed and submitted electronically via LGRS Online to complete filing requirements.

For more information on how to access and electronically sign the Cover Page, refer to the LGRS Online user guide found at https://www.sco.ca.gov/ard_locinstr_proptax_forms.html.

Paper Reports

If preparing a paper report, please provide the name of the county, 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 Report Instructions

General Information Form

The purpose of this form is to collect pertinent non-financial data about the county 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 SCO staff has questions while reviewing the report.

County Fiscal Officer

Report the full name, title, phone and fax numbers, and email address of the county's fiscal officer. If a county does not have an auditor-controller, enter the authorized director of finance or chief financial officer information.

Property Tax Mailing Address

Report the primary address where mail is received by the county's fiscal officer. Use two lines for the address, if necessary.

Report Prepared By

Provide the full name, the phone number, including area code, and the email address for the person who prepared the report. This person will be the primary contact if SCO staff has questions while reviewing the report.

Property Taxes Report Instructions

Comments Form

The purpose of this form is to provide any general comments the reporting agency has regarding items reported, suggestions for improving the report, or other comments that the reporting agency would like to communicate to SCO staff.

Property Taxes Report Instructions

Countywide - Property Taxes Form

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

Taxes Levied Countywide

Net Taxable Value

The Net Taxable Values should reflect the net values after exemptions from assessment, such as Homeowner's, Disabled Veteran's, and Nonprofit exemptions. Do not include adjustments to the 1% tax revenue allocations, such as Homeowner's Property Tax Relief (HOPTR), Educational Revenue Augmentation Fund (ERAF), or Miscellaneous Revenue & Tax Code section 100 reductions, in determining the Net Taxable Values.

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 the 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 the net taxable value of the unsecured roll.

Homeowner's Property Tax Relief (HOPTR)

Report the amount of Homeowners Property Tax Relief anticipated from the State applicable to the 1% countywide tax rate.

Less: Revenue and Taxation (R+T) Code 100 (Specify)

Specify R+T Code 100 Jurisdiction

Enter the specific names of the jurisdictions with Revenue and Taxation Code section 100 reductions. These decrease the Total Taxes Levied Countywide to be allocated. If a reduction is outside code section 100, specify the authority for the allocation adjustment.

Reductions

Enter the reduction amounts for each jurisdiction as a positive number.

Countywide - Property Taxes Form(continued)

Note: These reductions should not be included in the jurisdictional forms for cities, counties, redevelopment agencies, school districts, or special districts. Those reductions only apply to the countywide forms.

Total Taxes Levied Countywide

The electronic report will calculate the Total Taxes Levied Countywide. If preparing a paper report, enter the sum of Secured 1%, Unsecured 1%, and HOPTR less the amount(s) of Revenue and Taxation (R + T) Code 100 Reductions. This total must match the combined Total Allocation of Property Taxes 1% from all jurisdictional forms and ERAF forms.

Note: The Total Allocation of Property Taxes 1% from all jurisdictional forms and ERAF forms, should tie to the Countywide form's Total Taxes Levied Countywide.

Property Taxes 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.

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 Relief (HOPTR)

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

Allocation of Less Than Countywide Funds

Specify, Secured, Unsecured, and HOPTR

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

Total Property Taxes

The electronic report will calculate this amount. If preparing a paper report, enter the totals of the Secured, Unsecured, and HOPTR for the Allocation of Less Than Countywide Funds.

Total Allocations of Property Taxes 1%

The electronic report will calculate this amount. If preparing a paper report, enter the totals of all the Allocations of Property Taxes 1% and of all the Allocation of 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 amounts of taxes levied for Secured and Unsecured property by applying the formula $(NTV/100)*TR$.

Homeowners Property Tax Relief (HOPTR)

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

Unitary and Operating Nonunitary Taxes Levied

Report the amount of taxes levied attributable to the Unitary and Operating Nonunitary Property of the general county 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 amount of taxes levied for Secured, Unsecured, HOPTR, and Unitary and Operating Nonunitary Taxes Levied. Each identified general county voter approved tax levy should be totaled individually.

Paid off / Payment at a later date?

Check the appropriate box, if applicable. Enter the fiscal year if resuming payment at a later date.

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, the amounts of taxes levied for Secured and Unsecured property by applying the formula $(NTV/100) * TR$.

Homeowners Property Tax Relief (HOPTR)

Report the amount of HOPTR related to the Less Than Countywide Funds Voter Approved Taxes Levied.

Unitary and Operating Nonunitary Taxes Levied

Report the amount of taxes levied attributable to the unitary and operating nonunitary 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 amount of taxes levied for Secured, Unsecured, HOPTR and Unitary and Operating Nonunitary Taxes Levied. Each identified less than countywide voter approved tax levy should be totaled individually.

Paid off / Payment at a later date?

Check the appropriate box, if applicable. Enter the fiscal year if resuming payment at a later date.

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 the Total Allocations of Property Taxes 1% and Total Voter Approved Taxes Levied.

Property Taxes 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 Relief (HOPTR)

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

Total Allocations 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.

City 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 this amount. If preparing a paper report, enter the amounts of taxes levied for Secured and Unsecured property by applying the formula $[(NTV/100) * TR]$.

Homeowners Property Tax Relief (HOPTR)

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

Unitary and Operating Nonunitary Taxes Levied

Report the amount of taxes levied attributable to the unitary and operating nonunitary property of the voter approved levy.

Total City Voter Approved Taxes Levied

The electronic report will calculate this amount. If preparing a paper report, enter the sum of the amount of taxes levied for Secured, Unsecured, HOPTR, and Unitary and Operating Nonunitary Taxes for each voter approved tax levy.

Paid off / Payment at a later date?

Check the appropriate box, if applicable. Enter the fiscal year if resuming payment at a later date.

Total Voter Approved Taxes Levied

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

Property Taxes 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.

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 Relief (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 taxes levied.

Unsecured

Report the amount of unsecured tax increment to be distributed from taxes levied.

Homeowners Property Tax Relief (HOPTR)

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

Unitary and Operating Nonunitary Taxes Levied

Report the amount of tax increment attributable to the unitary and operating nonunitary property of the levy.

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, HOPTR, and Unitary and Operating Nonunitary Taxes Levied 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 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 a checkmark next to "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 Relief (HOPTR)

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

Total Allocations 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 this amount. If preparing a paper report, enter the Secured and Unsecured amounts of taxes levied for secured and unsecured property by applying the formula $[(NTV/100) * TR]$.

Homeowners Property Tax Relief (HOPTR)

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

Unitary and Operating Nonunitary Taxes Levied

Report the amount of taxes levied attributable to the unitary and operating nonunitary property of the voter approved levy.

Total School District Voter Approved Taxes Levied

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

Paid off / Payment at a later date?

Check the appropriate box, if applicable. Enter the fiscal year if resuming payment at a later date.

Total Voter Approved Taxes Levied

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

Property Taxes 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 Zones

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, select "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 Relief (HOPTR)

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

Total Allocations 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.

Special District 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.

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 this amount. If preparing a paper report, enter the Secured and Unsecured amounts of taxes levied for secured and unsecured property by applying the formula $[(NTV/100) * TR]$.

Homeowners Property Tax Relief (HOPTR)

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

Unitary and Operating Nonunitary Taxes Levied

Report the amount of taxes levied attributable to the unitary and operating nonunitary property of the voter approved levy.

Total Special District Voter Approved Taxes Levied

The electronic report will calculate this amount. If preparing a paper report, enter the sum of the amount of taxes levied for Secured, Unsecured, HOPTR, and Unitary and Operating Nonunitary Taxes Levied for each special district's voter approved tax levy.

Paid off / Payment at a later date?

Check the appropriate box, if applicable. Enter the fiscal year if resuming payment at a later date.

Total Voter Approved Taxes Levied

The electronic report will calculate this amount. If preparing a paper report, enter the aggregate sum of all Total Special District 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 Allocations of Property Taxes 1% and the Total Voter Approved Taxes Levied.

Property Taxes 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)

Contributions

Report the amount(s) to be contributed by each Less Than Countywide Fund.

Total Less Than Countywide Funds

The electronic report will calculate this amount. If preparing a paper report, enter the sum of all Less Than Countywide Funds.

Total County ERAF Contributions

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

Property Taxes 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.

Contributions

Enter the amount to be contributed by each city listed.

Total

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

Property Taxes 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.

Contributions

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

Total

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

Property Taxes Report Instructions

Countywide Summary – Taxes Allocated and Levied Form

The purpose of this form is to aggregate all taxes allocated and levied. 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 Taxes Form in the Allocation of Property Taxes 1% section under the appropriate columns for Secured, Unsecured, and HOPTR. Enter the sum of the Secured, Unsecured, and HOPTR in the “Total” column for County Government.

Less Than Countywide Funds (Specify)

The electronic report will calculate these amounts. If preparing a paper report, enter the amounts reported on the General County – Detail Property Taxes Form in the Allocation of Property Taxes 1%, Allocation of Less Than Countywide Funds section. List the Allocation of Less Than Countywide Funds specified and the amounts under the appropriate columns for Secured, Unsecured, and HOPTR. Enter the sum of the Secured, Unsecured, and HOPTR amounts reported for each row 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 Taxes Form in the Allocation of Property Taxes 1% section for Secured, Unsecured, and HOPTR. Enter the sum of the Secured, Unsecured, and HOPTR amounts for Cities 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 Taxes Form in the Distribution of Tax Increment section for Secured, Unsecured, and HOPTR. Enter the sum of the Secured, Unsecured, and HOPTR amounts for Community Redevelopment Agencies 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 Taxes Form in the Allocation of Property Taxes 1% section for Secured, Unsecured, and HOPTR. Enter the sum of the Secured, Unsecured, and HOPTR amounts for School Districts in the “Total” column.

Special Districts

The electronic report will calculate these amounts. If preparing a paper report, enter the amounts reported on the Special Districts Property Taxes Form in the Allocation of Property Taxes 1% section for Secured, Unsecured, and HOPTR. Enter the sum of the Secured, Unsecured, and HOPTR amounts for Special Districts 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 ERAF Contributions, Cities ERAF Contributions - Total Cities ERAF Contributions, and Special Districts ERAF Contributions – Total Special Districts ERAF Contributions reported on the ERAF forms.

Total Allocation of Property Taxes 1%

The electronic report will calculate these amounts. If preparing a paper report, add each column in the Allocation of Property Taxes 1% section and enter each sum in the row labeled “Total Allocation of Property Taxes 1%”.

Note: The Total Allocation of Property Taxes 1% in the Countywide Summary MUST AGREE with the Countywide Property Taxes form – Total Taxes Levied Countywide.

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 Taxes Form in the General County Voter Approved Taxes Levied section under the appropriate columns for Secured, Unsecured, HOPTR, and Unitary and Operating Nonunitary.

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 Taxes Form in the Less Than Countywide Funds Voter Approved Taxes Levied section under the appropriate columns for Secured, Unsecured, HOPTR, and Unitary and Operating Nonunitary.

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 Taxes Form in the Voter Approved Taxes Levied section under the appropriate columns for Secured, Unsecured, HOPTR, and Unitary and Operating Nonunitary.

Community Redevelopment Agencies Debt Tax Increment

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 Taxes Form in the Distribution of Debt Tax Increment section under the appropriate columns for Secured, Unsecured, HOPTR, and Unitary and Operating Nonunitary.

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 Taxes Form in the Voter Approved Taxes Levied section under the appropriate columns for Secured, Unsecured, HOPTR, and Unitary and Operating Nonunitary.

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 Taxes Form in the Voter Approved Taxes Levied section under the appropriate columns for Secured, Unsecured, HOPTR, and Unitary and Operating Nonunitary.

Total Voter Approved Taxes Levied

The electronic report will calculate these amounts. If preparing a paper report, add each column in the Voter Approved Taxes Levied section and enter each sum in the row labeled “Total Voter Approved Taxes Levied”.