



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **COUNTY GENERAL FUND**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

For: COUNTY GENERAL FUND, Tax Code: 11101, G/L Organization Code: 1560600

FYI: local agency's ERAF 1 amount for the FY is:
FYI: local agency's ERAF 2 amount for the FY is:

(31,306,779)

Negatives amounts = reductions to local agency's revenues, while
Positive amounts = additions to local agency's revenues.

4,081,052

The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2025 - June 2026:

20.894749%	= AB8 Factor (for current year secured/unsecured tax rolls)
20.894749%	= Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **COUNTY ACCUMULATIVE CAPITAL OUTLAY FUND**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

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- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
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- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates
For: COUNTY ACCUMULATIVE CAPITAL OUTLAY FUND. Tax Code: 11111. G/L Organization Code: 640450

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	2,126,570	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	50,500	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100	(41,903)	On Teeter Plan, see above.
Total Estimate for Object	0100	2,135,167	
Unsecured Non-Aircraft	0110	43,195	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	12,518	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		2,190,880	
Property Tax Administrative Cost	0100	(38,757)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>2,152,123</u>	From current year January 1 lien date tax rolls.
FYI: local agency's ERAF 1 amount for the FY is:		(744,227)	Negatives amounts = reductions to local agency's revenues, while Positive amounts = additions to local agency's revenues.
FYI: local agency's ERAF 2 amount for the FY is:		0	
FYI: Unreimbursed Schools' Property Tax Administrative Cost		-	The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: The following distribution factors are in effect for July 2025 - June 2026:			
		0.461302%	= AB8 Factor (for current year secured/unsecured tax rolls)
		0.461302%	= Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **COUNTY ROAD DISTRICT TAX FUND**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

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- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
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- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
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FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates

For: COUNTY ROAD DISTRICT TAX FUND. Tax Code: 11112. G/L Organization Code: 3600020

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	9,550,755	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	204,506	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	9,755,261	
Unsecured Non-Aircraft	0110	193,995	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	56,221	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		10,005,477	
Property Tax Administrative Cost	0100	(176,119)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>9,829,358</u>	From current year January 1 lien date tax rolls.

FYI: local agency's ERAF 1 amount for the FY is:

FYI: local agency's ERAF 2 amount for the FY is:

(767,274)	}	Negatives amounts = reductions to local agency's revenues, while Positive amounts = additions to local agency's revenues.
0		

FYI: Unreimbursed Schools' Property Tax Administrative Cost

-

The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2025 - June 2026:

2.071779% = AB8 Factor (for current year secured/unsecured tax rolls)

2.071779% = Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **CITY OF PLACERVILLE**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

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FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates

For: CITY OF PLACERVILLE. Tax Code: 12101. G/L Organization Code: 8700000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	380,771	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	8,357	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	389,128	
Unsecured Non-Aircraft	0110	7,734	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110	107	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	2,241	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		399,210	
Property Tax Administrative Cost	0100	(6,976)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>392,234</u>	From current year January 1 lien date tax rolls.

FYI: local agency's ERAF 1 amount for the FY is:

FYI: local agency's ERAF 2 amount for the FY is:

0	}	Negatives amounts = reductions to local agency's revenues, while Positive amounts = additions to local agency's revenues.
(60,262)		

FYI: Unreimbursed Schools' Property Tax Administrative Cost

-

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0.082598% = AB8 Factor (for current year secured/unsecured tax rolls)

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **CITY OF PLACERVILLE PARKING DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

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- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
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FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates

For: CITY OF PLACERVILLE PARKING DISTRICT. Tax Code: 12102. G/L Organization Code: 8700000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	21,450	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	1,482	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	22,932	
Unsecured Non-Aircraft	0110	436	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	126	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		23,494	
Property Tax Administrative Cost	0100	(434)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>23,060</u>	From current year January 1 lien date tax rolls.

FYI: local agency's ERAF 1 amount for the FY is:
FYI: local agency's ERAF 2 amount for the FY is:

0
(1,752) } [Negatives amounts = reductions to local agency's revenues, while
Positive amounts = additions to local agency's revenues.

FYI: Unreimbursed Schools' Property Tax Administrative Cost

- The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2025 - June 2026:

0.004653% = AB8 Factor (for current year secured/unsecured tax rolls)
0.004653% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **CITY OF SOUTH LAKE TAHOE**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates

For: CITY OF SOUTH LAKE TAHOE. Tax Code: 12201. G/L Organization Code: 8701000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	12,953,146	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	265,932	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100	(1,506,661)	On Teeter Plan, see above.
Total Estimate for Object	0100	11,712,417	
Unsecured Non-Aircraft	0110	263,104	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110	33,387	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	76,250	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		12,085,158	
Property Tax Administrative Cost	0100	(214,671)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>11,870,487</u>	From current year January 1 lien date tax rolls.

FYI: local agency's ERAF 1 amount for the FY is:	(1,237,593)	} Negatives amounts = reductions to local agency's revenues, while Positive amounts = additions to local agency's revenues.
FYI: local agency's ERAF 2 amount for the FY is:	(1,515,370)	

FYI: Unreimbursed Schools' Property Tax Administrative Cost	-	The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.
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FYI: The following distribution factors are in effect for July 2025 - June 2026:

2.809836%	= AB8 Factor (for current year secured/unsecured tax rolls)
2.809836%	= Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **COUNTY SERVICE AREA #2**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates

For: COUNTY SERVICE AREA #2. Tax Code: 13101. G/L Organization Code: 3582801

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	33,915	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	770	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	34,685	
Unsecured Non-Aircraft	0110	689	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	200	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		35,574	
Property Tax Administrative Cost	0100	(633)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>34,941</u>	From current year January 1 lien date tax rolls.
FYI: local agency's ERAF 1 amount for the FY is:		(32,103)	} { Negatives amounts = reductions to local agency's revenues, while Positive amounts = additions to local agency's revenues.
FYI: local agency's ERAF 2 amount for the FY is:		0	
FYI: Unreimbursed Schools' Property Tax Administrative Cost		-	The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: The following distribution factors are in effect for July 2025 - June 2026:			
			0.007357% = AB8 Factor (for current year secured/unsecured tax rolls)
			0.007357% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **COUNTY SERVICE AREA #3 - MOSQUITO ABATEMENT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates
For: COUNTY SERVICE AREA #3 - MOSQUITO ABATEMENT. Tax Code: 13102. G/L Organization Code: 3830300

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	684,330	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	13,329	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100	(46,357)	On Teeter Plan, see above.
Total Estimate for Object	0100	651,302	
Unsecured Non-Aircraft	0110	13,900	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	4,028	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		669,230	
Property Tax Administrative Cost	0100	(11,834)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>657,396</u>	From current year January 1 lien date tax rolls.
FYI: local agency's ERAF 1 amount for the FY is: FYI: local agency's ERAF 2 amount for the FY is:		(137,684) (25,721)	Negatives amounts = reductions to local agency's revenues, while Positive amounts = additions to local agency's revenues.
FYI: Unreimbursed Schools' Property Tax Administrative Cost	-		The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: The following distribution factors are in effect for July 2025 - June 2026:			0.148447% = AB8 Factor (for current year secured/unsecured tax rolls) 0.148447% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **COUNTY SERVICE AREA #5**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates

For: COUNTY SERVICE AREA #5. Tax Code: 13103. G/L Organization Code: 3585815

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	80,227	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	1,389	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	81,616	
Unsecured Non-Aircraft	0110	1,630	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	472	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		83,718	
Property Tax Administrative Cost	0100	(1,475)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>82,243</u>	From current year January 1 lien date tax rolls.

FYI: local agency's ERAF 1 amount for the FY is:	(20,961)	} Negatives amounts = reductions to local agency's revenues, while Positive amounts = additions to local agency's revenues.
FYI: local agency's ERAF 2 amount for the FY is:	0	

FYI: Unreimbursed Schools' Property Tax Administrative Cost	-	The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.
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FYI: The following distribution factors are in effect for July 2025 - June 2026:	0.017403% = AB8 Factor (for current year secured/unsecured tax rolls)
	0.017403% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **COUNTY SERVICE AREA #7**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates

For: COUNTY SERVICE AREA #7. Tax Code: 13104. G/L Organization Code: 1210120

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	4,686,929	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	113,509	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	4,800,438	
Unsecured Non-Aircraft	0110	95,201	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	27,590	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		4,923,229	
Property Tax Administrative Cost	0100	(86,984)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>4,836,245</u>	From current year January 1 lien date tax rolls.
FYI: local agency's ERAF 1 amount for the FY is:		(1,590,522)	} { Negatives amounts = reductions to local agency's revenues, while Positive amounts = additions to local agency's revenues.
FYI: local agency's ERAF 2 amount for the FY is:		(101,601)	
FYI: Unreimbursed Schools' Property Tax Administrative Cost	-		The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: The following distribution factors are in effect for July 2025 - June 2026:			
		1.016703%	= AB8 Factor (for current year secured/unsecured tax rolls)
		1.016703%	= Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **COUNTY SERVICE AREA #9 - DIAMOND SPRINGS LIGHTING ZONE**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates
For: COUNTY SERVICE AREA #9 - DIAMOND SPRINGS LIGHTING ZONE. Tax Code: 13105. G/L Organization Code: 3594967

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	55,577	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	1,000	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	56,577	
Unsecured Non-Aircraft	0110	1,129	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	327	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		58,033	
Property Tax Administrative Cost	0100	(1,045)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>56,988</u>	From current year January 1 lien date tax rolls.
FYI: local agency's ERAF 1 amount for the FY is: FYI: local agency's ERAF 2 amount for the FY is:		(7,965) (22,536)	Negatives amounts = reductions to local agency's revenues, while Positive amounts = additions to local agency's revenues.
FYI: Unreimbursed Schools' Property Tax Administrative Cost	-		The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: The following distribution factors are in effect for July 2025 - June 2026:			0.012056% = AB8 Factor (for current year secured/unsecured tax rolls) 0.012056% = Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **COUNTY SERVICE AREA #9 - SHADOW LANE ROAD ZONE**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates
For: COUNTY SERVICE AREA #9 - SHADOW LANE ROAD ZONE. Tax Code: 13106. G/L Organization Code: 3591859

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	2,098	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	46	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	2,144	
Unsecured Non-Aircraft	0110	43	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	12	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		2,199	
Property Tax Administrative Cost	0100	(38)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>2,161</u>	From current year January 1 lien date tax rolls.

FYI: local agency's ERAF 1 amount for the FY is: (508)
FYI: local agency's ERAF 2 amount for the FY is: 0

} Negatives amounts = reductions to local agency's revenues, while
} Positive amounts = additions to local agency's revenues.

FYI: Unreimbursed Schools' Property Tax Administrative Cost - The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2025 - June 2026:

0.000455% = AB8 Factor (for current year secured/unsecured tax rolls)
0.000455% = Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **CAMERON PARK AIRPORT DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates

For: CAMERON PARK AIRPORT DISTRICT. Tax Code: 14101. G/L Organization Code: 8022000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	16,504	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	348	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	16,852	
Unsecured Non-Aircraft	0110	335	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	97	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		17,284	
Property Tax Administrative Cost	0100	(308)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>16,976</u>	From current year January 1 lien date tax rolls.

FYI: local agency's ERAF 1 amount for the FY is:

FYI: local agency's ERAF 2 amount for the FY is:

(13,838)	}	Negatives amounts = reductions to local agency's revenues, while Positive amounts = additions to local agency's revenues.
0		

FYI: Unreimbursed Schools' Property Tax Administrative Cost

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The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2025 - June 2026:

0.003580% = AB8 Factor (for current year secured/unsecured tax rolls)

0.003580% = Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **HAPPY HOMESTEAD CEMETERY DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates

For: HAPPY HOMESTEAD CEMETERY DISTRICT. Tax Code: 14201. G/L Organization Code: 8300000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	440,138	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	8,688	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100	(35,467)	On Teeter Plan, see above.
Total Estimate for Object	0100	413,359	
Unsecured Non-Aircraft	0110	8,940	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	2,591	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		424,890	
Property Tax Administrative Cost	0100	(7,514)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>417,376</u>	From current year January 1 lien date tax rolls.

FYI: local agency's ERAF 1 amount for the FY is:	(99,358)	}	[Negatives amounts = reductions to local agency's revenues, while Positive amounts = additions to local agency's revenues.
FYI: local agency's ERAF 2 amount for the FY is:	0	}	

FYI: Unreimbursed Schools' Property Tax Administrative Cost	-	The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.
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FYI: The following distribution factors are in effect for July 2025 - June 2026:	0.095476% = AB8 Factor (for current year secured/unsecured tax rolls) 0.095476% = Supplemental Factor (for current year supplemental tax rolls)
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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **KELSEY CEMETERY DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates

For: KELSEY CEMETERY DISTRICT. Tax Code: 14202. G/L Organization Code: 8330300

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	2,287	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	124	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	2,411	
Unsecured Non-Aircraft	0110	46	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	13	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		2,470	
Property Tax Administrative Cost	0100	(44)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>2,426</u>	From current year January 1 lien date tax rolls.

FYI: local agency's ERAF 1 amount for the FY is:

FYI: local agency's ERAF 2 amount for the FY is:

(454) } [Negatives amounts = reductions to local agency's revenues, while
0 } [Positive amounts = additions to local agency's revenues.

FYI: Unreimbursed Schools' Property Tax Administrative Cost

- The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2025 - June 2026:

0.000496% = AB8 Factor (for current year secured/unsecured tax rolls)

0.000496% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **ARROYO VISTA COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates
For: ARROYO VISTA COMMUNITY SERVICE DISTRICT. Tax Code: 14301. G/L Organization Code: 8002000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	17,827	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	385	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	18,212	
Unsecured Non-Aircraft	0110	362	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	105	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		18,679	
Property Tax Administrative Cost	0100	(330)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>18,349</u>	From current year January 1 lien date tax rolls.
FYI: local agency's ERAF 1 amount for the FY is:		(7,859)	Negatives amounts = reductions to local agency's revenues, while Positive amounts = additions to local agency's revenues.
FYI: local agency's ERAF 2 amount for the FY is:		0	
FYI: Unreimbursed Schools' Property Tax Administrative Cost		-	The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: The following distribution factors are in effect for July 2025 - June 2026:			0.003867% = AB8 Factor (for current year secured/unsecured tax rolls) 0.003867% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **AUDUBON HILLS COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates
For: AUDUBON HILLS COMMUNITY SERVICE DISTRICT. Tax Code: 14302. G/L Organization Code: 8026000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	42,771	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	942	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	43,713	
Unsecured Non-Aircraft	0110	869	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	252	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		44,834	
Property Tax Administrative Cost	0100	(806)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>44,028</u>	From current year January 1 lien date tax rolls.
FYI: local agency's ERAF 1 amount for the FY is: FYI: local agency's ERAF 2 amount for the FY is:		(7,138) (1,564)	Negatives amounts = reductions to local agency's revenues, while Positive amounts = additions to local agency's revenues.
FYI: Unreimbursed Schools' Property Tax Administrative Cost		-	The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: The following distribution factors are in effect for July 2025 - June 2026:			0.009278% = AB8 Factor (for current year secured/unsecured tax rolls) 0.009278% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **CAMERON ESTATES COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

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The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates
For: CAMERON ESTATES COMMUNITY SERVICE DISTRICT. Tax Code: 14303. G/L Organization Code: 8024000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	131,678	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	3,007	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	134,685	
Unsecured Non-Aircraft	0110	2,675	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	775	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		138,135	
Property Tax Administrative Cost	0100	(2,438)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>135,697</u>	From current year January 1 lien date tax rolls.

FYI: local agency's ERAF 1 amount for the FY is:	(51,914)	} Negatives amounts = reductions to local agency's revenues, while Positive amounts = additions to local agency's revenues.
FYI: local agency's ERAF 2 amount for the FY is:	0	

FYI: Unreimbursed Schools' Property Tax Administrative Cost	-	The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.
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FYI: The following distribution factors are in effect for July 2025 - June 2026:	0.028564% = AB8 Factor (for current year secured/unsecured tax rolls)
	0.028564% = Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **CAMERON PARK COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates
For: CAMERON PARK COMMUNITY SERVICE DISTRICT. Tax Code: 14304. G/L Organization Code: 8001001

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	5,350,588	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	107,657	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	5,458,245	
Unsecured Non-Aircraft	0110	108,681	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	31,497	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		5,598,423	
Property Tax Administrative Cost	0100	(99,689)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>5,498,734</u>	From current year January 1 lien date tax rolls.
FYI: local agency's ERAF 1 amount for the FY is: FYI: local agency's ERAF 2 amount for the FY is:		(619,197) (70,918)	Negatives amounts = reductions to local agency's revenues, while Positive amounts = additions to local agency's revenues.
FYI: Unreimbursed Schools' Property Tax Administrative Cost	-		The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: The following distribution factors are in effect for July 2025 - June 2026:			1.160666% = AB8 Factor (for current year secured/unsecured tax rolls) 1.160666% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **CONNIE LANE COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates

For: CONNIE LANE COMMUNITY SERVICE DISTRICT. Tax Code: 14305. G/L Organization Code: 8018000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	11,820	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	281	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	12,101	
Unsecured Non-Aircraft	0110	240	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	70	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		12,411	
Property Tax Administrative Cost	0100	(214)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>12,197</u>	From current year January 1 lien date tax rolls.

FYI: local agency's ERAF 1 amount for the FY is:

FYI: local agency's ERAF 2 amount for the FY is:

(2,235)	}	Negatives amounts = reductions to local agency's revenues, while Positive amounts = additions to local agency's revenues.
0		

FYI: Unreimbursed Schools' Property Tax Administrative Cost

- The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2025 - June 2026:

0.002564% = AB8 Factor (for current year secured/unsecured tax rolls)

0.002564% = Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **COSUMNES RIVER COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates
For: COSUMNES RIVER COMMUNITY SERVICE DISTRICT. Tax Code: 14306. G/L Organization Code: 8010000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	13,987	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	511	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	14,498	
Unsecured Non-Aircraft	0110	284	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	82	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		14,864	
Property Tax Administrative Cost	0100	(268)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>14,596</u>	From current year January 1 lien date tax rolls.
FYI: local agency's ERAF 1 amount for the FY is: FYI: local agency's ERAF 2 amount for the FY is:		(11,438) 0	Negatives amounts = reductions to local agency's revenues, while Positive amounts = additions to local agency's revenues.
FYI: Unreimbursed Schools' Property Tax Administrative Cost		-	The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: The following distribution factors are in effect for July 2025 - June 2026:			0.003034% = AB8 Factor (for current year secured/unsecured tax rolls) 0.003034% = Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **EAST CHINA HILL COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates
For: EAST CHINA HILL COMMUNITY SERVICE DISTRICT. Tax Code: 14307. G/L Organization Code: 8019000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	11,446	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	296	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	11,742	
Unsecured Non-Aircraft	0110	232	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	67	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		12,041	
Property Tax Administrative Cost	0100	(223)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>11,818</u>	From current year January 1 lien date tax rolls.
FYI: local agency's ERAF 1 amount for the FY is:		(3,793)	Negatives amounts = reductions to local agency's revenues, while Positive amounts = additions to local agency's revenues.
FYI: local agency's ERAF 2 amount for the FY is:		0	
FYI: Unreimbursed Schools' Property Tax Administrative Cost		-	The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: The following distribution factors are in effect for July 2025 - June 2026:			0.002483% = AB8 Factor (for current year secured/unsecured tax rolls) 0.002483% = Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **EL DORADO HILLS COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

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The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates
For: EL DORADO HILLS COMMUNITY SERVICE DISTRICT. Tax Code: 14308. G/L Organization Code: 8031300

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	10,672,342	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	171,939	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	10,844,281	
Unsecured Non-Aircraft	0110	216,776	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	62,824	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		11,123,881	
Property Tax Administrative Cost	0100	(195,110)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>10,928,771</u>	From current year January 1 lien date tax rolls.
FYI: local agency's ERAF 1 amount for the FY is:		(1,224,938)	Negatives amounts = reductions to local agency's revenues, while Positive amounts = additions to local agency's revenues.
FYI: local agency's ERAF 2 amount for the FY is:		(1,902,361)	
FYI: Unreimbursed Schools' Property Tax Administrative Cost	-		The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: The following distribution factors are in effect for July 2025 - June 2026:			2.315077% = AB8 Factor (for current year secured/unsecured tax rolls) 2.315077% = Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **FALLEN LEAF LAKE COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

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The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates
For: FALLEN LEAF LAKE COMMUNITY SERVICE DISTRICT. Tax Code: 14309. G/L Organization Code: 8006000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	54,425	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	1,102	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	55,527	
Unsecured Non-Aircraft	0110	1,105	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	320	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		56,952	
Property Tax Administrative Cost	0100	(998)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>55,954</u>	From current year January 1 lien date tax rolls.
FYI: local agency's ERAF 1 amount for the FY is: FYI: local agency's ERAF 2 amount for the FY is:		(38,429) 0	Negatives amounts = reductions to local agency's revenues, while Positive amounts = additions to local agency's revenues.
FYI: Unreimbursed Schools' Property Tax Administrative Cost		-	The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: The following distribution factors are in effect for July 2025 - June 2026:			0.011806% = AB8 Factor (for current year secured/unsecured tax rolls) 0.011806% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **GARDEN VALLEY RANCH ESTATES COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates
For: GARDEN VALLEY RANCH ESTATES COMMUNITY SERVICE DISTRICT. Tax Code: 14310. G/L Organization Code: 8016000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	23,939	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	604	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	24,543	
Unsecured Non-Aircraft	0110	486	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	141	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		25,170	
Property Tax Administrative Cost	0100	(435)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>24,735</u>	From current year January 1 lien date tax rolls.
FYI: local agency's ERAF 1 amount for the FY is:		(10,017)	} [Negatives amounts = reductions to local agency's revenues, while Positive amounts = additions to local agency's revenues.
FYI: local agency's ERAF 2 amount for the FY is:		0	
FYI: Unreimbursed Schools' Property Tax Administrative Cost		-	The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: The following distribution factors are in effect for July 2025 - June 2026:			
			0.005193% = AB8 Factor (for current year secured/unsecured tax rolls)
			0.005193% = Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **GOLDEN WEST COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates
For: GOLDEN WEST COMMUNITY SERVICE DISTRICT. Tax Code: 14311. G/L Organization Code: 8011000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	109,933	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	2,347	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	112,280	
Unsecured Non-Aircraft	0110	2,233	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	647	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		115,160	
Property Tax Administrative Cost	0100	(2,046)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>113,114</u>	From current year January 1 lien date tax rolls.
FYI: local agency's ERAF 1 amount for the FY is:		(51,940)	Negatives amounts = reductions to local agency's revenues, while Positive amounts = additions to local agency's revenues.
FYI: local agency's ERAF 2 amount for the FY is:		0	
FYI: Unreimbursed Schools' Property Tax Administrative Cost		-	The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: The following distribution factors are in effect for July 2025 - June 2026:			
			0.023847% = AB8 Factor (for current year secured/unsecured tax rolls)
			0.023847% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **GREENSTONE COUNTRY COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates
For: GREENSTONE COUNTRY COMMUNITY SERVICE DISTRICT. Tax Code: 14312. G/L Organization Code: 8015000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	230,898	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	4,411	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	235,309	
Unsecured Non-Aircraft	0110	4,690	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	1,359	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		241,358	
Property Tax Administrative Cost	0100	(4,346)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>237,012</u>	From current year January 1 lien date tax rolls.
FYI: local agency's ERAF 1 amount for the FY is:		(28,440)	Negatives amounts = reductions to local agency's revenues, while Positive amounts = additions to local agency's revenues.
FYI: local agency's ERAF 2 amount for the FY is:		0	
FYI: Unreimbursed Schools' Property Tax Administrative Cost		-	The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: The following distribution factors are in effect for July 2025 - June 2026:			
			0.050087% = AB8 Factor (for current year secured/unsecured tax rolls)
			0.050087% = Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **HICKOK ROAD COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates

For: HICKOK ROAD COMMUNITY SERVICE DISTRICT. Tax Code: 14313. G/L Organization Code: 8017000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	9,713	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	295	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	10,008	
Unsecured Non-Aircraft	0110	197	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	57	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		10,262	
Property Tax Administrative Cost	0100	(184)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>10,078</u>	From current year January 1 lien date tax rolls.

FYI: local agency's ERAF 1 amount for the FY is:

FYI: local agency's ERAF 2 amount for the FY is:

(8,059)	}	[Negatives amounts = reductions to local agency's revenues, while Positive amounts = additions to local agency's revenues.
0	[	

FYI: Unreimbursed Schools' Property Tax Administrative Cost

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The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2025 - June 2026:

0.002107% = AB8 Factor (for current year secured/unsecured tax rolls)

0.002107% = Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **HILLWOOD COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates

For: HILLWOOD COMMUNITY SERVICE DISTRICT. Tax Code: 14314. G/L Organization Code: 8023230

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	30,988	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	593	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	31,581	
Unsecured Non-Aircraft	0110	629	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	182	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		32,392	
Property Tax Administrative Cost	0100	(566)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>31,826</u>	From current year January 1 lien date tax rolls.

FYI: local agency's ERAF 1 amount for the FY is:

FYI: local agency's ERAF 2 amount for the FY is:

(7,270) } [Negatives amounts = reductions to local agency's revenues, while
(4,326) } [Positive amounts = additions to local agency's revenues.

FYI: Unreimbursed Schools' Property Tax Administrative Cost

-

The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2025 - June 2026:

0.006722% = AB8 Factor (for current year secured/unsecured tax rolls)

0.006722% = Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **HOLIDAY LAKES COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates
For: HOLIDAY LAKES COMMUNITY SERVICE DISTRICT. Tax Code: 14315. G/L Organization Code: 8025000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	6,675	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	152	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	6,827	
Unsecured Non-Aircraft	0110	136	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	39	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		7,002	
Property Tax Administrative Cost	0100	(122)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>6,880</u>	From current year January 1 lien date tax rolls.
FYI: local agency's ERAF 1 amount for the FY is: FYI: local agency's ERAF 2 amount for the FY is:		(3,309) 0	Negatives amounts = reductions to local agency's revenues, while Positive amounts = additions to local agency's revenues.
FYI: Unreimbursed Schools' Property Tax Administrative Cost		-	The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: The following distribution factors are in effect for July 2025 - June 2026:			0.001448% = AB8 Factor (for current year secured/unsecured tax rolls) 0.001448% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **KNOLLS PROPERTY OWNERS COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates
For: KNOLLS PROPERTY OWNERS COMMUNITY SERVICE DISTRICT. Tax Code: 14316. G/L Organization Code: 8003000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	7,546	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	168	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	7,714	
Unsecured Non-Aircraft	0110	153	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	44	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		7,911	
Property Tax Administrative Cost	0100	(144)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>7,767</u>	From current year January 1 lien date tax rolls.
FYI: local agency's ERAF 1 amount for the FY is: FYI: local agency's ERAF 2 amount for the FY is:		(6,266) 0	} { Negatives amounts = reductions to local agency's revenues, while Positive amounts = additions to local agency's revenues.
FYI: Unreimbursed Schools' Property Tax Administrative Cost		-	The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: The following distribution factors are in effect for July 2025 - June 2026:			0.001637% = AB8 Factor (for current year secured/unsecured tax rolls) 0.001637% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **LAKEVIEW COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

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<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates

For: LAKEVIEW COMMUNITY SERVICE DISTRICT. Tax Code: 14317. G/L Organization Code: 8027000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	13,788	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	347	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	14,135	
Unsecured Non-Aircraft	0110	280	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	81	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		14,496	
Property Tax Administrative Cost	0100	(261)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>14,235</u>	From current year January 1 lien date tax rolls.

FYI: local agency's ERAF 1 amount for the FY is:	(7,885)	} [Negatives amounts = reductions to local agency's revenues, while Positive amounts = additions to local agency's revenues.
FYI: local agency's ERAF 2 amount for the FY is:	0	

FYI: Unreimbursed Schools' Property Tax Administrative Cost	-	The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.
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FYI: The following distribution factors are in effect for July 2025 - June 2026:	0.002991% = AB8 Factor (for current year secured/unsecured tax rolls)
	0.002991% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **MARBLE MOUNTAIN COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates
For: MARBLE MOUNTAIN COMMUNITY SERVICE DISTRICT. Tax Code: 14318. G/L Organization Code: 8005051

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	26,770	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	609	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	27,379	
Unsecured Non-Aircraft	0110	544	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	158	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		28,081	
Property Tax Administrative Cost	0100	(509)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>27,572</u>	From current year January 1 lien date tax rolls.
FYI: local agency's ERAF 1 amount for the FY is:		(11,056)	} { Negatives amounts = reductions to local agency's revenues, while Positive amounts = additions to local agency's revenues.
FYI: local agency's ERAF 2 amount for the FY is:		0	
FYI: Unreimbursed Schools' Property Tax Administrative Cost		-	The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: The following distribution factors are in effect for July 2025 - June 2026:			
			0.005807% = AB8 Factor (for current year secured/unsecured tax rolls)
			0.005807% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **MORTARA CIRCLE COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates
For: MORTARA CIRCLE COMMUNITY SERVICE DISTRICT. Tax Code: 14319. G/L Organization Code: 8013000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	6,869	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	176	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	7,045	
Unsecured Non-Aircraft	0110	140	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	40	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		7,225	
Property Tax Administrative Cost	0100	(130)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>7,095</u>	From current year January 1 lien date tax rolls.
FYI: local agency's ERAF 1 amount for the FY is: FYI: local agency's ERAF 2 amount for the FY is:		(5,594) 0	Negatives amounts = reductions to local agency's revenues, while Positive amounts = additions to local agency's revenues.
FYI: Unreimbursed Schools' Property Tax Administrative Cost		-	The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: The following distribution factors are in effect for July 2025 - June 2026:			0.001490% = AB8 Factor (for current year secured/unsecured tax rolls) 0.001490% = Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **RISING HILL COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates

For: RISING HILL COMMUNITY SERVICE DISTRICT. Tax Code: 14320. G/L Organization Code: 8009000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	17,333	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	400	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	17,733	
Unsecured Non-Aircraft	0110	352	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	102	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		18,187	
Property Tax Administrative Cost	0100	(324)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>17,863</u>	From current year January 1 lien date tax rolls.

FYI: local agency's ERAF 1 amount for the FY is:

FYI: local agency's ERAF 2 amount for the FY is:

(4,552)	}	Negatives amounts = reductions to local agency's revenues, while Positive amounts = additions to local agency's revenues.
0		

FYI: Unreimbursed Schools' Property Tax Administrative Cost

- The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2025 - June 2026:

0.003760% = AB8 Factor (for current year secured/unsecured tax rolls)

0.003760% = Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **ROLLING HILLS COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates
For: ROLLING HILLS COMMUNITY SERVICE DISTRICT. Tax Code: 14321. G/L Organization Code: 8028280

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	120,425	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	2,212	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	122,637	
Unsecured Non-Aircraft	0110	2,446	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	709	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		125,792	
Property Tax Administrative Cost	0100	(2,276)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>123,516</u>	From current year January 1 lien date tax rolls.
FYI: local agency's ERAF 1 amount for the FY is: FYI: local agency's ERAF 2 amount for the FY is:		(55,711) 0	Negatives amounts = reductions to local agency's revenues, while Positive amounts = additions to local agency's revenues.
FYI: Unreimbursed Schools' Property Tax Administrative Cost		-	The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: The following distribution factors are in effect for July 2025 - June 2026:			0.026123% = AB8 Factor (for current year secured/unsecured tax rolls) 0.026123% = Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **SHOWCASE RANCHES COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates
For: SHOWCASE RANCHES COMMUNITY SERVICE DISTRICT. Tax Code: 14322. G/L Organization Code: 8012000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	17,204	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	665	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	17,869	
Unsecured Non-Aircraft	0110	349	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	101	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		18,319	
Property Tax Administrative Cost	0100	(331)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>17,988</u>	From current year January 1 lien date tax rolls.
FYI: local agency's ERAF 1 amount for the FY is: FYI: local agency's ERAF 2 amount for the FY is:		(8,619) 0	} { Negatives amounts = reductions to local agency's revenues, while Positive amounts = additions to local agency's revenues.
FYI: Unreimbursed Schools' Property Tax Administrative Cost		-	The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: The following distribution factors are in effect for July 2025 - June 2026:			0.003732% = AB8 Factor (for current year secured/unsecured tax rolls) 0.003732% = Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **SIERRA OAKS COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates

For: SIERRA OAKS COMMUNITY SERVICE DISTRICT. Tax Code: 14323. G/L Organization Code: 8029000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	6,537	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	237	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	6,774	
Unsecured Non-Aircraft	0110	133	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	38	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		6,945	
Property Tax Administrative Cost	0100	(127)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>6,818</u>	From current year January 1 lien date tax rolls.

FYI: local agency's ERAF 1 amount for the FY is:

FYI: local agency's ERAF 2 amount for the FY is:

(766) } [Negatives amounts = reductions to local agency's revenues, while
(347) } [Positive amounts = additions to local agency's revenues.

FYI: Unreimbursed Schools' Property Tax Administrative Cost

- The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2025 - June 2026:

0.001418% = AB8 Factor (for current year secured/unsecured tax rolls)

0.001418% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **WEST EL LARGO COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates
For: WEST EL LARGO COMMUNITY SERVICE DISTRICT. Tax Code: 14324. G/L Organization Code: 8004000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	3,172	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	107	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	3,279	
Unsecured Non-Aircraft	0110	64	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	19	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		3,362	
Property Tax Administrative Cost	0100	(59)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>3,303</u>	From current year January 1 lien date tax rolls.
FYI: local agency's ERAF 1 amount for the FY is:		(1,580)	Negatives amounts = reductions to local agency's revenues, while Positive amounts = additions to local agency's revenues.
FYI: local agency's ERAF 2 amount for the FY is:		0	
FYI: Unreimbursed Schools' Property Tax Administrative Cost		-	The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: The following distribution factors are in effect for July 2025 - June 2026:			0.000688% = AB8 Factor (for current year secured/unsecured tax rolls) 0.000688% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **DIAMOND SPRINGS-EL DORADO FIRE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates

For: DIAMOND SPRINGS-EL DORADO FIRE DISTRICT. Tax Code: 14401. G/L Organization Code: 8556000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	4,943,513	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	108,567	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	5,052,080	
Unsecured Non-Aircraft	0110	100,412	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	29,100	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		5,181,592	
Property Tax Administrative Cost	0100	(91,634)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>5,089,958</u>	From current year January 1 lien date tax rolls.

FYI: local agency's ERAF 1 amount for the FY is:

FYI: local agency's ERAF 2 amount for the FY is:

(546,985)	}	[	Negatives amounts = reductions to local agency's revenues, while
0			

FYI: Unreimbursed Schools' Property Tax Administrative Cost

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The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2025 - June 2026:

1.072362% = AB8 Factor (for current year secured/unsecured tax rolls)

1.072362% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **EL DORADO HILLS COUNTY WATER DISTRICT {fire}**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates
For: EL DORADO HILLS COUNTY WATER DISTRICT {fire}. Tax Code: 14402. G/L Organization Code: 8553000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	26,268,816	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	420,202	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	26,689,018	
Unsecured Non-Aircraft	0110	533,571	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	154,634	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		27,377,223	
Property Tax Administrative Cost	0100	(481,471)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>26,895,752</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:	(23,475)	} Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.
FYI: local agency’s ERAF 2 amount for the FY is:	(93,445)	

FYI: Unreimbursed Schools’ Property Tax Administrative Cost	-	The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
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FYI: The following distribution factors are in effect for July 2025 - June 2026:	5.698312% = AB8 Factor (for current year secured/unsecured tax rolls)
	5.698312% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **EL DORADO COUNTY FIRE PROTECTION DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates
For: EL DORADO COUNTY FIRE PROTECTION DISTRICT. Tax Code: 14403. G/L Organization Code: 8561000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	11,946,360	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	349,540	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	12,295,900	
Unsecured Non-Aircraft	0110	242,654	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	70,323	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		12,608,877	
Property Tax Administrative Cost	0100	(224,348)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>12,384,529</u>	From current year January 1 lien date tax rolls.
FYI: local agency's ERAF 1 amount for the FY is: FYI: local agency's ERAF 2 amount for the FY is:		(1,412,645) 31,027	Negatives amounts = reductions to local agency's revenues, while Positive amounts = additions to local agency's revenues.
FYI: Unreimbursed Schools' Property Tax Administrative Cost	-		The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: The following distribution factors are in effect for July 2025 - June 2026:		2.591441% = AB8 Factor (for current year secured/unsecured tax rolls) 2.591441% = Supplemental Factor (for current year supplemental tax rolls)	



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **GARDEN VALLEY FIRE PROTECTION DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates

For: GARDEN VALLEY FIRE PROTECTION DISTRICT. Tax Code: 14404. G/L Organization Code: 8555000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	515,906	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	17,623	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	533,529	
Unsecured Non-Aircraft	0110	10,479	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	3,037	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		547,045	
Property Tax Administrative Cost	0100	(9,726)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>537,319</u>	From current year January 1 lien date tax rolls.
FYI: local agency's ERAF 1 amount for the FY is: FYI: local agency's ERAF 2 amount for the FY is:		(68,089) 69,664	Negatives amounts = reductions to local agency's revenues, while Positive amounts = additions to local agency's revenues.
FYI: Unreimbursed Schools' Property Tax Administrative Cost		-	The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: The following distribution factors are in effect for July 2025 - June 2026:			0.111912% = AB8 Factor (for current year secured/unsecured tax rolls) 0.111912% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **GEORGETOWN FIRE PROTECTION DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates

For: GEORGETOWN FIRE PROTECTION DISTRICT. Tax Code: 14405. G/L Organization Code: 8557000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	607,727	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	17,651	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	625,378	
Unsecured Non-Aircraft	0110	12,344	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	3,577	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		641,299	
Property Tax Administrative Cost	0100	(11,364)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>629,935</u>	From current year January 1 lien date tax rolls.
FYI: local agency's ERAF 1 amount for the FY is:		(98,279)	} { Negatives amounts = reductions to local agency's revenues, while Positive amounts = additions to local agency's revenues.
FYI: local agency's ERAF 2 amount for the FY is:		110,359	
FYI: Unreimbursed Schools' Property Tax Administrative Cost		-	The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: The following distribution factors are in effect for July 2025 - June 2026:			
			0.131830% = AB8 Factor (for current year secured/unsecured tax rolls)
			0.131830% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **LAKE VALLEY FIRE PROTECTION DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates

For: LAKE VALLEY FIRE PROTECTION DISTRICT. Tax Code: 14406. G/L Organization Code: 8558000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	6,486,659	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	140,766	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	6,627,425	
Unsecured Non-Aircraft	0110	131,757	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	38,184	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		6,797,366	
Property Tax Administrative Cost	0100	(119,945)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>6,677,421</u>	From current year January 1 lien date tax rolls.

FYI: local agency's ERAF 1 amount for the FY is:

FYI: local agency's ERAF 2 amount for the FY is:

0 }
(324,979) } [Negatives amounts = reductions to local agency's revenues, while
Positive amounts = additions to local agency's revenues.

FYI: Unreimbursed Schools' Property Tax Administrative Cost

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The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2025 - June 2026:

1.407106% = AB8 Factor (for current year secured/unsecured tax rolls)

1.407106% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **MEEKS BAY FIRE PROTECTION DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

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The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates

For: MEEKS BAY FIRE PROTECTION DISTRICT. Tax Code: 14407. G/L Organization Code: 8551000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,228,366	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	21,233	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	1,249,599	
Unsecured Non-Aircraft	0110	24,951	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	7,231	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		1,281,781	
Property Tax Administrative Cost	0100	(22,273)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>1,259,508</u>	From current year January 1 lien date tax rolls.

FYI: local agency's ERAF 1 amount for the FY is:

FYI: local agency's ERAF 2 amount for the FY is:

(140,542)

20,459

}

 Negatives amounts = reductions to local agency's revenues, while
 Positive amounts = additions to local agency's revenues.

FYI: Unreimbursed Schools' Property Tax Administrative Cost

-

The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2025 - June 2026:

0.266461% = AB8 Factor (for current year secured/unsecured tax rolls)

0.266461% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **MOSQUITO FIRE PROTECTION DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
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- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates

For: MOSQUITO FIRE PROTECTION DISTRICT. Tax Code: 14408. G/L Organization Code: 8554000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	189,477	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	4,385	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	193,862	
Unsecured Non-Aircraft	0110	3,849	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	1,115	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		198,826	
Property Tax Administrative Cost	0100	(3,578)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>195,248</u>	From current year January 1 lien date tax rolls.
FYI: local agency's ERAF 1 amount for the FY is:		(21,396)	} Negatives amounts = reductions to local agency's revenues, while Positive amounts = additions to local agency's revenues.
FYI: local agency's ERAF 2 amount for the FY is:		(8,023)	
FYI: Unreimbursed Schools' Property Tax Administrative Cost		-	The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: The following distribution factors are in effect for July 2025 - June 2026:			
		0.041102%	= AB8 Factor (for current year secured/unsecured tax rolls)
		0.041102%	= Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **PIONEER FIRE PROTECTION DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates

For: PIONEER FIRE PROTECTION DISTRICT. Tax Code: 14409. G/L Organization Code: 8550000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	833,111	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	24,033	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	857,144	
Unsecured Non-Aircraft	0110	16,922	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	4,904	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		878,970	
Property Tax Administrative Cost	0100	(15,648)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>863,322</u>	From current year January 1 lien date tax rolls.

FYI: local agency's ERAF 1 amount for the FY is:

FYI: local agency's ERAF 2 amount for the FY is:

(83,599)	}	Negatives amounts = reductions to local agency's revenues, while Positive amounts = additions to local agency's revenues.
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FYI: Unreimbursed Schools' Property Tax Administrative Cost

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The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2025 - June 2026:

0.180721% = AB8 Factor (for current year secured/unsecured tax rolls)

0.180721% = Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **RESCUE FIRE PROTECTION DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates

For: RESCUE FIRE PROTECTION DISTRICT. Tax Code: 14410. G/L Organization Code: 8560000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,509,803	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	29,864	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	1,539,667	
Unsecured Non-Aircraft	0110	30,667	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	8,888	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		1,579,222	
Property Tax Administrative Cost	0100	(27,722)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>1,551,500</u>	From current year January 1 lien date tax rolls.

FYI: local agency's ERAF 1 amount for the FY is:

(71,874)

FYI: local agency's ERAF 2 amount for the FY is:

(24,548)

— Negatives amounts = reductions to local agency's revenues, while
— Positive amounts = additions to local agency's revenues.

FYI: Unreimbursed Schools' Property Tax Administrative Cost

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The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2025 - June 2026:

0.327511% = AB8 Factor (for current year secured/unsecured tax rolls)

0.327511% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **GEORGETOWN DIVIDE RECREATION DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates

For: GEORGETOWN DIVIDE RECREATION DISTRICT. Tax Code: 14501. G/L Organization Code: 8460600

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	528,086	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	13,409	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	541,495	
Unsecured Non-Aircraft	0110	10,726	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	3,109	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		555,330	
Property Tax Administrative Cost	0100	(9,861)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>545,469</u>	From current year January 1 lien date tax rolls.

FYI: local agency's ERAF 1 amount for the FY is:	(38,630)	}	[Negatives amounts = reductions to local agency's revenues, while Positive amounts = additions to local agency's revenues.
FYI: local agency's ERAF 2 amount for the FY is:	0	}	

FYI: Unreimbursed Schools' Property Tax Administrative Cost	-	The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.
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FYI: The following distribution factors are in effect for July 2025 - June 2026:	0.114554% = AB8 Factor (for current year secured/unsecured tax rolls) 0.114554% = Supplemental Factor (for current year supplemental tax rolls)
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County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **TAHOE JOINT RESOURCE CONSERVATION DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates
For: TAHOE JOINT RESOURCE CONSERVATION DISTRICT. Tax Code: 14601. G/L Organization Code: 8142420

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	122,283	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	2,420	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100	(6,602)	On Teeter Plan, see above.
Total Estimate for Object	0100	118,101	
Unsecured Non-Aircraft	0110	2,484	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	720	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		121,305	
Property Tax Administrative Cost	0100	(2,149)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>119,156</u>	From current year January 1 lien date tax rolls.

FYI: local agency's ERAF 1 amount for the FY is:
FYI: local agency's ERAF 2 amount for the FY is:

0 } [Negatives amounts = reductions to local agency's revenues, while
0 } [Positive amounts = additions to local agency's revenues.

FYI: Unreimbursed Schools' Property Tax Administrative Cost

- The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2025 - June 2026:

0.026526% = AB8 Factor (for current year secured/unsecured tax rolls)
0.026526% = Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **TAHOE-TRUCKEE SANITATION DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates

For: TAHOE-TRUCKEE SANITATION DISTRICT. Tax Code: 14701. G/L Organization Code: 8712000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	280,971	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	4,740	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	285,711	
Unsecured Non-Aircraft	0110	5,707	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	1,654	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		293,072	
Property Tax Administrative Cost	0100	(5,166)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>287,906</u>	From current year January 1 lien date tax rolls.

FYI: local agency's ERAF 1 amount for the FY is:

FYI: local agency's ERAF 2 amount for the FY is:

0 } [Negatives amounts = reductions to local agency's revenues, while
0 } [Positive amounts = additions to local agency's revenues.

FYI: Unreimbursed Schools' Property Tax Administrative Cost

- The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2025 - June 2026:

0.060949% = AB8 Factor (for current year secured/unsecured tax rolls)

0.060949% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **EL DORADO COUNTY WATER AGENCY**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates

For: EL DORADO COUNTY WATER AGENCY. Tax Code: 14801. G/L Organization Code: 7200000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	4,068,152	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	90,837	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100	(66,155)	On Teeter Plan, see above.
Total Estimate for Object	0100	4,092,834	
Unsecured Non-Aircraft	0110	82,632	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	23,948	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		4,199,414	
Property Tax Administrative Cost	0100	(74,290)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>4,125,124</u>	From current year January 1 lien date tax rolls.
FYI: local agency's ERAF 1 amount for the FY is:		(450,353)	} [Negatives amounts = reductions to local agency's revenues, while Positive amounts = additions to local agency's revenues.
FYI: local agency's ERAF 2 amount for the FY is:		0	
FYI: Unreimbursed Schools' Property Tax Administrative Cost		-	The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: The following distribution factors are in effect for July 2025 - June 2026:			
			0.882476% = AB8 Factor (for current year secured/unsecured tax rolls)
			0.882476% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **EL DORADO IRRIGATION DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates

For: EL DORADO IRRIGATION DISTRICT. Tax Code: 14802. G/L Organization Code: 8713300

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	17,244,533	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	343,940	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	17,588,473	
Unsecured Non-Aircraft	0110	350,270	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	101,511	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		18,040,254	
Property Tax Administrative Cost	0100	(319,154)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>17,721,100</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:
FYI: local agency’s ERAF 2 amount for the FY is:

0 } [Negatives amounts = reductions to local agency’s revenues, while
0 } [Positive amounts = additions to local agency’s revenues.

FYI: Unreimbursed Schools’ Property Tax Administrative Cost

- The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2025 - June 2026:

3.740737% = AB8 Factor (for current year secured/unsecured tax rolls)
3.740737% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates
For: GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT. Tax Code: 14803. G/L Organization Code: 8716601

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	2,014,166	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	61,457	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	2,075,623	
Unsecured Non-Aircraft	0110	40,912	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	11,857	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		2,128,392	
Property Tax Administrative Cost	0100	(38,003)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>2,090,389</u>	From current year January 1 lien date tax rolls.

FYI: local agency's ERAF 1 amount for the FY is:
FYI: local agency's ERAF 2 amount for the FY is:

0 }
(76,497) } [Negatives amounts = reductions to local agency's revenues, while
Positive amounts = additions to local agency's revenues.

FYI: Unreimbursed Schools' Property Tax Administrative Cost

- The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2025 - June 2026:

0.436919% = AB8 Factor (for current year secured/unsecured tax rolls)
0.436919% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates
For: KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT. Tax Code: 14804. G/L Organization Code: 8714400

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	839	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	9	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	848	
Unsecured Non-Aircraft	0110	17	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	5	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		870	
Property Tax Administrative Cost	0100	(15)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>855</u>	From current year January 1 lien date tax rolls.

FYI: local agency's ERAF 1 amount for the FY is:
FYI: local agency's ERAF 2 amount for the FY is:

0 } [Negatives amounts = reductions to local agency's revenues, while
0 } [Positive amounts = additions to local agency's revenues.

FYI: Unreimbursed Schools' Property Tax Administrative Cost

- The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2025 - June 2026:

0.000182% = AB8 Factor (for current year secured/unsecured tax rolls)
0.000182% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **McKINNEY WATER DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates

For: MCKINNEY WATER DISTRICT. Tax Code: 14805. G/L Organization Code: 8706000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	56,223	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	1,265	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	57,488	
Unsecured Non-Aircraft	0110	1,142	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	331	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		58,961	
Property Tax Administrative Cost	0100	(1,048)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>57,913</u>	From current year January 1 lien date tax rolls.

FYI: local agency's ERAF 1 amount for the FY is:

FYI: local agency's ERAF 2 amount for the FY is:

0 } [Negatives amounts = reductions to local agency's revenues, while
0 } [Positive amounts = additions to local agency's revenues.

FYI: Unreimbursed Schools' Property Tax Administrative Cost

- The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2025 - June 2026:

0.012196% = AB8 Factor (for current year secured/unsecured tax rolls)

0.012196% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **SOUTH TAHOE PUBLIC UTILITY DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates

For: SOUTH TAHOE PUBLIC UTILITY DISTRICT. Tax Code: 14806. G/L Organization Code: 8715000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	12,254,714	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	236,986	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100	(782,775)	On Teeter Plan, see above.
Total Estimate for Object	0100	11,708,925	
Unsecured Non-Aircraft	0110	248,917	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	72,138	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		12,029,980	
Property Tax Administrative Cost	0100	(213,387)	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>11,816,593</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:
FYI: local agency’s ERAF 2 amount for the FY is:

0 } [Negatives amounts = reductions to local agency’s revenues, while
0 } [Positive amounts = additions to local agency’s revenues.

FYI: Unreimbursed Schools’ Property Tax Administrative Cost

- The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2025 - June 2026:

2.658330% = AB8 Factor (for current year secured/unsecured tax rolls)
2.658330% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **TAHOE CITY PUBLIC UTILITY DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

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The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates

For: TAHOE CITY PUBLIC UTILITY DISTRICT. Tax Code: 14807. G/L Organization Code: 8710100

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	2,232,630	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	37,649	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	2,270,279	
Unsecured Non-Aircraft	0110	45,349	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	13,143	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		2,328,771	
Property Tax Administrative Cost	0100	(41,046)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>2,287,725</u>	From current year January 1 lien date tax rolls.

FYI: local agency's ERAF 1 amount for the FY is:

FYI: local agency's ERAF 2 amount for the FY is:

0 } [Negatives amounts = reductions to local agency's revenues, while
0 } [Positive amounts = additions to local agency's revenues.

FYI: Unreimbursed Schools' Property Tax Administrative Cost

- The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2025 - June 2026:

0.484309% = AB8 Factor (for current year secured/unsecured tax rolls)

0.484309% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **BUCKEYE UNION ELEMENTARY SCHOOL DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
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- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates
For: BUCKEYE UNION ELEMENTARY SCHOOL DISTRICT. Tax Code: 15101. G/L Organization Code: 901001

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	16,966,435	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	307,416	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	17,273,851	
Unsecured Non-Aircraft	0110	344,621	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110	7,012	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	99,874	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		17,725,358	
Property Tax Administrative Cost	0100	-	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>17,725,358</u>	From current year January 1 lien date tax rolls.

FYI: local agency's ERAF 1 amount for the FY is:
FYI: local agency's ERAF 2 amount for the FY is:

0 }
0 } [Negatives amounts = reductions to local agency's revenues, while
Positive amounts = additions to local agency's revenues.

FYI: Unreimbursed Schools' Property Tax Administrative Cost (313,439)

The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2025 - June 2026: 3.680411% = AB8 Factor (for current year secured/unsecured tax rolls)
11.864650% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **CAMINO UNION ELEMENTARY SCHOOL DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates
For: CAMINO UNION ELEMENTARY SCHOOL DISTRICT. Tax Code: 15102. G/L Organization Code: 902001

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,680,375	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	48,794	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	1,729,169	
Unsecured Non-Aircraft	0110	34,132	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110	9,835	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	9,892	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		1,783,028	
Property Tax Administrative Cost	0100	-	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>1,783,028</u>	From current year January 1 lien date tax rolls.

FYI: local agency's ERAF 1 amount for the FY is:
FYI: local agency's ERAF 2 amount for the FY is:

0 } [Negatives amounts = reductions to local agency's revenues, while
0 } [Positive amounts = additions to local agency's revenues.

FYI: Unreimbursed Schools' Property Tax Administrative Cost (31,792)

The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2025 - June 2026:

0.364512% = AB8 Factor (for current year secured/unsecured tax rolls)
0.408630% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **GOLD OAK UNION SCHOOL DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates

For: GOLD OAK UNION SCHOOL DISTRICT. Tax Code: 15103. G/L Organization Code: 904001

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	2,122,269	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	47,930	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	2,170,199	
Unsecured Non-Aircraft	0110	43,107	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110	387	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	12,493	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		2,226,186	
Property Tax Administrative Cost	0100	-	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>2,226,186</u>	From current year January 1 lien date tax rolls.

FYI: local agency's ERAF 1 amount for the FY is:

FYI: local agency's ERAF 2 amount for the FY is:

0 } [Negatives amounts = reductions to local agency's revenues, while
0 } [Positive amounts = additions to local agency's revenues.

FYI: Unreimbursed Schools' Property Tax Administrative Cost

(39,642)

The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2025 - June 2026:

0.460369% = AB8 Factor (for current year secured/unsecured tax rolls)

0.434710% = Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **GOLD TRAIL UNION SCHOOL DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
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- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates

For: GOLD TRAIL UNION SCHOOL DISTRICT. Tax Code: 15104. G/L Organization Code: 905001

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	2,263,033	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	61,955	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	2,324,988	
Unsecured Non-Aircraft	0110	45,967	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110	1,174	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	13,322	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		2,385,451	
Property Tax Administrative Cost	0100	-	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>2,385,451</u>	From current year January 1 lien date tax rolls.

FYI: local agency's ERAF 1 amount for the FY is:

FYI: local agency's ERAF 2 amount for the FY is:

0 } [Negatives amounts = reductions to local agency's revenues, while
0 } [Positive amounts = additions to local agency's revenues.

FYI: Unreimbursed Schools' Property Tax Administrative Cost

(42,156)

The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2025 - June 2026:

0.490904% = AB8 Factor (for current year secured/unsecured tax rolls)

0.491700% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **INDIAN DIGGINGS SCHOOL DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates

For: INDIAN DIGGINGS SCHOOL DISTRICT. Tax Code: 15105. G/L Organization Code: 906001

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	87,183	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	2,176	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	89,359	
Unsecured Non-Aircraft	0110	1,771	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110	-	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	513	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		91,643	
Property Tax Administrative Cost	0100	-	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>91,643</u>	From current year January 1 lien date tax rolls.

FYI: local agency's ERAF 1 amount for the FY is:

FYI: local agency's ERAF 2 amount for the FY is:

0 } [Negatives amounts = reductions to local agency's revenues, while
0 } [Positive amounts = additions to local agency's revenues.

FYI: Unreimbursed Schools' Property Tax Administrative Cost

(1,676)

The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2025 - June 2026:

0.018912% = AB8 Factor (for current year secured/unsecured tax rolls)

0.011590% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **LATROBE ELEMENTARY SCHOOL DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

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The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates

For: LATROBE ELEMENTARY SCHOOL DISTRICT. Tax Code: 15106. G/L Organization Code: 908001

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	3,261,797	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	49,329	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	3,311,126	
Unsecured Non-Aircraft	0110	66,253	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110	647	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	19,201	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		3,397,227	
Property Tax Administrative Cost	0100	-	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>3,397,227</u>	From current year January 1 lien date tax rolls.

FYI: local agency's ERAF 1 amount for the FY is:

FYI: local agency's ERAF 2 amount for the FY is:

0 } [Negatives amounts = reductions to local agency's revenues, while
0 } [Positive amounts = additions to local agency's revenues.

FYI: Unreimbursed Schools' Property Tax Administrative Cost

(57,351)

The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2025 - June 2026:

0.707559% = AB8 Factor (for current year secured/unsecured tax rolls)

0.000000% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **MOTHER LODE UNION ELEMENTARY SCHOOL DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates
For: MOTHER LODE UNION ELEMENTARY SCHOOL DISTRICT. Tax Code: 15107. G/L Organization Code: 910001

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	4,845,133	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	116,027	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	4,961,160	
Unsecured Non-Aircraft	0110	98,414	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110	588	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	28,521	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		5,088,683	
Property Tax Administrative Cost	0100	-	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>5,088,683</u>	From current year January 1 lien date tax rolls.

FYI: local agency's ERAF 1 amount for the FY is:
FYI: local agency's ERAF 2 amount for the FY is:

0 } [Negatives amounts = reductions to local agency's revenues, while
0 } [Positive amounts = additions to local agency's revenues.

FYI: Unreimbursed Schools' Property Tax Administrative Cost (90,358)

The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2025 - June 2026:

1.051021% = AB8 Factor (for current year secured/unsecured tax rolls)
0.829810% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **PIONEER UNION ELEMENTARY SCHOOL DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates
For: PIONEER UNION ELEMENTARY SCHOOL DISTRICT. Tax Code: 15108. G/L Organization Code: 912001

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	2,197,475	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	63,185	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	2,260,660	
Unsecured Non-Aircraft	0110	44,635	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110	-	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	12,936	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		2,318,231	
Property Tax Administrative Cost	0100	-	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>2,318,231</u>	From current year January 1 lien date tax rolls.

FYI: local agency's ERAF 1 amount for the FY is:
FYI: local agency's ERAF 2 amount for the FY is:

0 } [Negatives amounts = reductions to local agency's revenues, while
0 } [Positive amounts = additions to local agency's revenues.

FYI: Unreimbursed Schools' Property Tax Administrative Cost (41,209) The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2025 - June 2026: 0.476683% = AB8 Factor (for current year secured/unsecured tax rolls)
0.266620% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **PLACERVILLE UNION ELEMENTARY SCHOOL DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates
For: PLACERVILLE UNION ELEMENTARY SCHOOL DISTRICT. Tax Code: 15109. G/L Organization Code: 913001

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	4,363,985	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	139,155	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	4,503,140	
Unsecured Non-Aircraft	0110	88,641	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110	30,207	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	25,689	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		4,647,677	
Property Tax Administrative Cost	0100	-	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>4,647,677</u>	From current year January 1 lien date tax rolls.

FYI: local agency's ERAF 1 amount for the FY is:
FYI: local agency's ERAF 2 amount for the FY is:

0 } [Negatives amounts = reductions to local agency's revenues, while
0 } [Positive amounts = additions to local agency's revenues.

FYI: Unreimbursed Schools' Property Tax Administrative Cost (82,392) The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2025 - June 2026: 0.946649% = AB8 Factor (for current year secured/unsecured tax rolls)
1.133140% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **POLLOCK PINES ELEMENTARY SCHOOL DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates
For: POLLOCK PINES ELEMENTARY SCHOOL DISTRICT. Tax Code: 15110. G/L Organization Code: 914001

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	2,561,899	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	97,336	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	2,659,235	
Unsecured Non-Aircraft	0110	52,037	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110	269	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	15,081	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		2,726,622	
Property Tax Administrative Cost	0100	-	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>2,726,622</u>	From current year January 1 lien date tax rolls.

FYI: local agency's ERAF 1 amount for the FY is:
FYI: local agency's ERAF 2 amount for the FY is:

0 } [Negatives amounts = reductions to local agency's revenues, while
0 } [Positive amounts = additions to local agency's revenues.

FYI: Unreimbursed Schools' Property Tax Administrative Cost (48,851) The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2025 - June 2026: 0.555735% = AB8 Factor (for current year secured/unsecured tax rolls)
0.543870% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **RESCUE UNION ELEMENTARY SCHOOL DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates
For: RESCUE UNION ELEMENTARY SCHOOL DISTRICT. Tax Code: 15111. G/L Organization Code: 915001

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	13,935,600	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	243,968	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	14,179,568	
Unsecured Non-Aircraft	0110	283,059	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110	26,658	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	82,033	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		14,571,318	
Property Tax Administrative Cost	0100	-	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>14,571,318</u>	From current year January 1 lien date tax rolls.

FYI: local agency's ERAF 1 amount for the FY is:
FYI: local agency's ERAF 2 amount for the FY is:

0 }
0 } [Negatives amounts = reductions to local agency's revenues, while
Positive amounts = additions to local agency's revenues.

FYI: Unreimbursed Schools' Property Tax Administrative Cost (257,111)

The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2025 - June 2026:

3.022953% = AB8 Factor (for current year secured/unsecured tax rolls)
3.330830% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **SILVER FORK ELEMENTARY SCHOOL DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates

For: SILVER FORK ELEMENTARY SCHOOL DISTRICT. Tax Code: 15112. G/L Organization Code: 916001

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	303,227	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	22,385	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	325,612	
Unsecured Non-Aircraft	0110	6,159	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110	-	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	1,785	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		333,556	
Property Tax Administrative Cost	0100	-	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>333,556</u>	From current year January 1 lien date tax rolls.

FYI: local agency's ERAF 1 amount for the FY is:

FYI: local agency's ERAF 2 amount for the FY is:

0 } [Negatives amounts = reductions to local agency's revenues, while
0 } [Positive amounts = additions to local agency's revenues.

FYI: Unreimbursed Schools' Property Tax Administrative Cost

(5,814)

The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2025 - June 2026:

0.065777% = AB8 Factor (for current year secured/unsecured tax rolls)

0.000000% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **EL DORADO UNION HIGH SCHOOL DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
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- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates

For: EL DORADO UNION HIGH SCHOOL DISTRICT. Tax Code: 15201. G/L Organization Code: 918001

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	42,944,180	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	930,043	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	43,874,223	
Unsecured Non-Aircraft	0110	872,280	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110	76,775	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	252,794	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		45,076,072	
Property Tax Administrative Cost	0100	-	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>45,076,072</u>	From current year January 1 lien date tax rolls.

FYI: local agency's ERAF 1 amount for the FY is:

FYI: local agency's ERAF 2 amount for the FY is:

0 } [Negatives amounts = reductions to local agency's revenues, while
0 } [Positive amounts = additions to local agency's revenues.

FYI: Unreimbursed Schools' Property Tax Administrative Cost

(795,316)

The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2025 - June 2026:

9.315583% = AB8 Factor (for current year secured/unsecured tax rolls)

6.261749% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **BLACK OAK MINE UNIFIED SCHOOL DISTRICT (K-12)**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates
For: BLACK OAK MINE UNIFIED SCHOOL DISTRICT (K-12). Tax Code: 15301. G/L Organization Code: 909001

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	8,074,688	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	201,404	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	8,276,092	
Unsecured Non-Aircraft	0110	164,013	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110	2,992	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	47,532	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		8,490,629	
Property Tax Administrative Cost	0100	-	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>8,490,629</u>	From current year January 1 lien date tax rolls.

FYI: local agency's ERAF 1 amount for the FY is:
FYI: local agency's ERAF 2 amount for the FY is:

0 } [Negatives amounts = reductions to local agency's revenues, while
0 } [Positive amounts = additions to local agency's revenues.

FYI: Unreimbursed Schools' Property Tax Administrative Cost (151,478) The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2025 - June 2026: 1.751586% = AB8 Factor (for current year secured/unsecured tax rolls)
1.184340% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
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Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **LAKE TAHOE UNIFIED SCHOOL DISTRICT (K-12)**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

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The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates
For: LAKE TAHOE UNIFIED SCHOOL DISTRICT (K-12). Tax Code: 15302. G/L Organization Code: 907001

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	28,341,081	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	570,628	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100	(1,798,823)	On Teeter Plan, see above.
Total Estimate for Object	0100	27,112,886	
Unsecured Non-Aircraft	0110	575,663	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110	34,605	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820	166,832	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		27,889,986	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>27,889,986</u>	From current year January 1 lien date tax rolls.

FYI: local agency’s ERAF 1 amount for the FY is:
FYI: local agency’s ERAF 2 amount for the FY is:

0 }
0 } [Negatives amounts = reductions to local agency’s revenues, while
Positive amounts = additions to local agency’s revenues.

FYI: Unreimbursed Schools’ Property Tax Administrative Cost (493,993) The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2025 - June 2026: 6.147834% = AB8 Factor (for current year secured/unsecured tax rolls)
3.179170% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **TAHOE TRUCKEE UNIFIED SCHOOL DISTRICT (K-12)**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates
For: TAHOE TRUCKEE UNIFIED SCHOOL DISTRICT (K-12). Tax Code: 15303. G/L Organization Code: 977081

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	4,076,657	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	68,589	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	4,145,246	
Unsecured Non-Aircraft	0110	82,805	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110	-	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	23,998	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		4,252,049	
Property Tax Administrative Cost	0100	-	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>4,252,049</u>	From current year January 1 lien date tax rolls.

FYI: local agency's ERAF 1 amount for the FY is:
FYI: local agency's ERAF 2 amount for the FY is:

0 } [Negatives amounts = reductions to local agency's revenues, while
0 } [Positive amounts = additions to local agency's revenues.

FYI: Unreimbursed Schools' Property Tax Administrative Cost (74,932)

The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2025 - June 2026:

0.884321% = AB8 Factor (for current year secured/unsecured tax rolls)
0.000000% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **LAKE TAHOE COMMUNITY COLLEGE**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates

For: LAKE TAHOE COMMUNITY COLLEGE. Tax Code: 15401. G/L Organization Code: 924011

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	6,823,401	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	137,372	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100	(433,041)	On Teeter Plan, see above.
Total Estimate for Object	0100	6,527,732	
Unsecured Non-Aircraft	0110	138,597	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	40,167	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		6,706,496	
Property Tax Administrative Cost	0100	-	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>6,706,496</u>	From current year January 1 lien date tax rolls.

FYI: local agency's ERAF 1 amount for the FY is:

FYI: local agency's ERAF 2 amount for the FY is:

0 } [Negatives amounts = reductions to local agency's revenues, while
0 } [Positive amounts = additions to local agency's revenues.

FYI: Unreimbursed Schools' Property Tax Administrative Cost

(118,808)

The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2025 - June 2026:

1.480153% = AB8 Factor (for current year secured/unsecured tax rolls)

1.480153% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **LOS RIOS COMMUNITY COLLEGE**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates

For: LOS RIOS COMMUNITY COLLEGE. Tax Code: 15402. G/L Organization Code: 975081

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	16,784,850	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	362,039	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	17,146,889	
Unsecured Non-Aircraft	0110	340,933	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	98,805	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		17,586,627	
Property Tax Administrative Cost	0100	-	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>17,586,627</u>	From current year January 1 lien date tax rolls.

FYI: local agency's ERAF 1 amount for the FY is:

FYI: local agency's ERAF 2 amount for the FY is:

0 } [Negatives amounts = reductions to local agency's revenues, while
0 } [Positive amounts = additions to local agency's revenues.

FYI: Unreimbursed Schools' Property Tax Administrative Cost

(310,476)

The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2025 - June 2026:

3.641021% = AB8 Factor (for current year secured/unsecured tax rolls)

3.641021% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **SIERRA COMMUNITY COLLEGE**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates

For: SIERRA COMMUNITY COLLEGE. Tax Code: 15403. G/L Organization Code: 974081

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	771,739	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	17,427	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	789,166	
Unsecured Non-Aircraft	0110	15,676	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	4,543	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		809,385	
Property Tax Administrative Cost	0100	-	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>809,385</u>	From current year January 1 lien date tax rolls.

FYI: local agency's ERAF 1 amount for the FY is:

FYI: local agency's ERAF 2 amount for the FY is:

0 } [Negatives amounts = reductions to local agency's revenues, while
0 } [Positive amounts = additions to local agency's revenues.

FYI: Unreimbursed Schools' Property Tax Administrative Cost

(14,511)

The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2025 - June 2026:

0.167408% = AB8 Factor (for current year secured/unsecured tax rolls)

0.167408% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **EL DORADO COUNTY OFFICE OF EDUCATION**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

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The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates

For: EL DORADO COUNTY OFFICE OF EDUCATION. Tax Code: 15501. G/L Organization Code: 919001

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	9,350,587	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	212,190	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100	(189,057)	On Teeter Plan, see above.
Total Estimate for Object	0100	9,373,720	
Unsecured Non-Aircraft	0110	189,929	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	55,043	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		9,618,692	
Property Tax Administrative Cost	0100	-	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>9,618,692</u>	From current year January 1 lien date tax rolls.

FYI: local agency's ERAF 1 amount for the FY is:

FYI: local agency's ERAF 2 amount for the FY is:

0 } [Negatives amounts = reductions to local agency's revenues, while
0 } [Positive amounts = additions to local agency's revenues.

FYI: Unreimbursed Schools' Property Tax Administrative Cost

(170,282)

The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2025 - June 2026:

2.028358% = AB8 Factor (for current year secured/unsecured tax rolls)

2.028358% = Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **SOUTH TAHOE RDA SUCCESSOR AGENCY**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

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The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates

For: SOUTH TAHOE RDA SUCCESSOR AGENCY. Tax Code: 17101. G/L Organization Code: 7903085

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	0	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	113,809	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100	6,927,210	On Teeter Plan, see above.
Total Estimate for Object	0100	7,041,019	
Unsecured Non-Aircraft	0110	0	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	0	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		7,041,019	
Property Tax Administrative Cost	0100	(122,113)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>6,918,906</u>	From current year January 1 lien date tax rolls.

FYI: local agency's ERAF 1 amount for the FY is:

FYI: local agency's ERAF 2 amount for the FY is:

0 } [Negatives amounts = reductions to local agency's revenues, while
0 } [Positive amounts = additions to local agency's revenues.

FYI: Unreimbursed Schools' Property Tax Administrative Cost

- The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2025 - June 2026:

0.000000% = AB8 Factor (for current year secured/unsecured tax rolls)

0.000000% = Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **EDUCATIONAL REVENUE AUGMENTATION FUND (ERAF)**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

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The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates
For: EDUCATIONAL REVENUE AUGMENTATION FUND (ERAF). Tax Code: 15601. G/L Organization Code: 991000

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	51,608,326	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100	0	On Teeter Plan, see above.
Total Estimate for Object	0100	51,608,326	
Unsecured Non-Aircraft	0110	1,048,266	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	303,797	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		52,960,389	
Property Tax Administrative Cost	0100	-	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>52,960,389</u>	From current year January 1 lien date tax rolls.
FYI: local agency's ERAF 1 amount for the FY is:		17,650,866	Negatives amounts = reductions to local agency's revenues, while Positive amounts = additions to local agency's revenues.
FYI: local agency's ERAF 2 amount for the FY is:		35,309,520	
FYI: Unreimbursed Schools' Property Tax Administrative Cost		(939,465)	The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.

FYI: The following distribution factors are in effect for July 2025 - June 2026: 11.195036% = AB8 Factor (for current year secured/unsecured tax rolls)
11.195036% = Supplemental Factor (for current year supplemental tax rolls)



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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **GRAND TOTALS**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
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- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
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FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates

For: GRAND TOTALS. Tax Code: N/A. G/L Organization Code: N/A

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	460,992,939	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	9,120,012	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100	0	On Teeter Plan, see above.
Total Estimate for Object	0100	470,112,951	
Unsecured Non-Aircraft	0110	9,363,669	Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110	415,791	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820	2,713,673	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		482,606,084	
Property Tax Administrative Cost	0100	(8,534,858)	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>474,071,226</u>	From current year January 1 lien date tax rolls.
FYI: local agency's ERAF 1 amount for the FY is:		(17,650,866)	} Negatives amounts = reductions to local agency's revenues, while Positive amounts = additions to local agency's revenues.
FYI: local agency's ERAF 2 amount for the FY is:		(35,309,520)	
FYI: Unreimbursed Schools' Property Tax Administrative Cost		4,081,052	The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: The following distribution factors are in effect for July 2025 - June 2026:			
		100.0000000%	= AB8 Factor (for current year secured/unsecured tax rolls)
		100.0000000%	= Supplemental Factor (for current year supplemental tax rolls)



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025
TO: **FILENAME:**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
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FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates

For: FILENAME:., Tax Code:., G/L Organization Code:

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local ERAF 2).	0100	Revenue Estimates for 24-25 merge file.xls	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100		On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	-----	
Unsecured Non-Aircraft	0110		Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820		State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue			
Property Tax Administrative Cost	0100		Estimated using last year’s actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue			From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF 1 amount for the FY is: FYI: local agency’s ERAF 2 amount for the FY is: FYI: Unreimbursed Schools’ Property Tax Administrative Cost FYI: The following distribution factors are in effect for : } Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement. = AB8 Factor (for current year secured/unsecured tax rolls) = Supplemental Factor (for current year supplemental tax rolls)			



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JOE HARN, CPA
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TSUNG-KUEI HSU
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DATE: August 29, 2025
TO: **PRINT DATE:**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Property Tax Division, (530) 621-5470 x4
SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

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- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
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FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates

For: PRINT DATE: . Tax Code: . G/L Organization Code:

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	8/28/25	Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100		On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	-----	
Unsecured Non-Aircraft	0110		Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820		State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue			
Property Tax Administrative Cost	0100	4,453,806	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue			From current year January 1 lien date tax rolls.
FYI: local agency's ERAF 1 amount for the FY is: FYI: local agency's ERAF 2 amount for the FY is: } Negatives amounts = reductions to local agency's revenues, while Positive amounts = additions to local agency's revenues.			
FYI: Unreimbursed Schools' Property Tax Administrative Cost		4,081,052	The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: The following distribution factors are in effect for : = AB8 Factor (for current year secured/unsecured tax rolls) = Supplemental Factor (for current year supplemental tax rolls)			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

DATE: August 29, 2025

TO:

Via: Posting to Auditor's Website; Emailing to known Email Addresses

FROM: Property Tax Division, (530) 621-5470 x4

SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Distribution-of-Proposition-13s-1-General-Property-Tax>

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Assessed-Valuation-by-Agency-District>

The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2025/26 annual budget with the El Dorado County Auditor-Controller **by August 30, 2025** unless applicable statutes allow for a different filing deadline (e.g., HSC §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates

For: , Tax Code: , G/L Organization Code:

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100		Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100		On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	-----	
Unsecured Non-Aircraft	0110		Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820		State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue			
Property Tax Administrative Cost	0100	total admin est	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue			From current year January 1 lien date tax rolls.
FYI: local agency's ERAF 1 amount for the FY is: FYI: local agency's ERAF 2 amount for the FY is: } [Negatives amounts = reductions to local agency's revenues, while [Positive amounts = additions to local agency's revenues.			
FYI: Unreimbursed Schools' Property Tax Administrative Cost		8,534,858	The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: The following distribution factors are in effect for : = AB8 Factor (for current year secured/unsecured tax rolls) = Supplemental Factor (for current year supplemental tax rolls)			



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DATE: August 29, 2025

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FROM: Property Tax Division, (530) 621-5470 x4

SUBJECT: Property Tax Revenue Estimates for the FY 2025/26 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2025/26 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2025 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

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The Assessor began processing certain changes to current year and prior year assessed values in July 2025 and continue through June 2026. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do not include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
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- Net collection of Supplemental taxes (pursuant to R&T Code §75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
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The local agency's actual amount of Property Tax Administrative Cost (R&T Code §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2025.

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FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates

For: , Tax Code: , G/L Organization Code:

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100		Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100		On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	-----	
Unsecured Non-Aircraft	0110		Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner's Exemption	0820		State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue			
Property Tax Administrative Cost	0100	total recovered by GF	Estimated using last year's actual cost + 15% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue			From current year January 1 lien date tax rolls.
FYI: local agency's ERAF 1 amount for the FY is: FYI: local agency's ERAF 2 amount for the FY is:			} Negatives amounts = reductions to local agency's revenues, while Positive amounts = additions to local agency's revenues.
FYI: Unreimbursed Schools' Property Tax Administrative Cost		2,692,709	
FYI: The following distribution factors are in effect for :			= AB8 Factor (for current year secured/unsecured tax rolls) = Supplemental Factor (for current year supplemental tax rolls)



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DATE: August 29, 2025

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- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T Code §5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
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FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates

For: , Tax Code: , G/L Organization Code:

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100		Net of 92/93 ERAF (AKA ERAF 1) and 93/94 ERAF (AKA ERAF 2). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100		On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	-----	
Unsecured Non-Aircraft	0110		Net of ERAF 1 and ERAF 2.
Unsecured Aircraft	0110		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
Homeowner’s Exemption	0820		State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.

Total Estimated Property Tax Revenue			
Property Tax Administrative Cost County	0100GF	total share include schools:	Estimated using last year’s actual cost + 15% estimated increase. For the
		-----	General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue			From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF 1 amount for the FY is: FYI: local agency’s ERAF 2 amount for the FY is: } [Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues.			
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		5,842,149	The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: The following distribution factors are in effect for : = AB8 Factor (for current year secured/unsecured tax rolls) = Supplemental Factor (for current year supplemental tax rolls)			

