



# 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.

# FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates Revised 12/11/25

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

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>96,323,324</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>2,410,856</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>	<b>(2,020,369)</b>	On Teeter Plan, see above.
Total Estimate for Object	0100	96,713,811	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>1,956,516</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>	<b>191,148</b>	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>567,018</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		99,428,493	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(1,761,097)</b>	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>97,667,396</u>	From current year January 1 lien date tax rolls.
FYI: local agency's ERAF 1 amount for the FY is:		(7,864,507)	<div style="display: flex; align-items: center;"> <span style="font-size: 2em; margin-right: 10px;">}</span> <div>             Negatives amounts = reductions to local agency's revenues, while              Positive amounts = additions to local agency's revenues.           </div> </div>
FYI: local agency's ERAF 2 amount for the FY is:		(31,306,779)	
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:

20.894751% = AB8 Factor (for current year secured/unsecured tax rolls)

20.894751% = Supplemental Factor (for current year supplemental tax rolls)

# FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates **as of 8/29/2025**

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

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b><del>96,323,313</del></b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>2,410,856</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>	<b>(2,020,369)</b>	On Teeter Plan, see above.
Total Estimate for Object	0100	<del>96,713,800</del>	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>1,956,516</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>	<b>191,148</b>	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b><del>567,018</del></b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		<del>99,428,482</del>	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(1,761,097)</b>	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><del>97,667,385</del></u>	From current year January 1 lien date tax rolls.
FYI: local agency's ERAF 1 amount for the FY is:		(7,864,507)	<div style="display: flex; align-items: center;"> <div style="font-size: 3em; margin-right: 10px;">}</div> <div>             Negatives amounts = reductions to local agency's revenues, while              Positive amounts = additions to local agency's revenues.           </div> </div>
FYI: local agency's ERAF 2 amount for the FY is:		(31,306,779)	
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:			
		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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**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>
<b>Secured – Local</b>	<b>0100</b>	<b>2,126,570</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>50,500</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>	<b>(41,903)</b>	On Teeter Plan, see above.
Total Estimate for Object	0100	2,135,167	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>43,195</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>12,518</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		2,190,880	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(38,757)</b>	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><b>2,152,123</b></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:		(744,227) 0	<div> <div></div> <div> Negatives amounts = reductions to local agency's revenues, while  Positive amounts = additions to local agency's revenues. </div> </div>
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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# 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>
<b>Secured – Local</b>	<b>0100</b>	<b>9,550,755</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>204,506</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	9,755,261	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>193,995</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>56,221</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		10,005,477	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(176,119)</b>	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><b>9,829,358</b></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

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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:

2.071779% = 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**  
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>
<b>Secured – Local</b>	<b>0100</b>	<b>380,771</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>8,357</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	389,128	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>7,734</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>	<b>107</b>	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>2,241</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		399,210	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(6,976)</b>	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><b>392,234</b></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

-

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:

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

0.082598% = 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: **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

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 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>
<b>Secured – Local</b>	<b>0100</b>	<b>21,450</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>1,482</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	22,932	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>436</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>126</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		23,494	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(434)</b>	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

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: **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>
<b>Secured – Local</b>	<b>0100</b>	<b>12,953,146</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>265,932</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>	<b>(1,506,661)</b>	On Teeter Plan, see above.
Total Estimate for Object	0100	11,712,417	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>263,104</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>	<b>33,387</b>	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>76,250</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		12,085,158	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(214,671)</b>	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><b>11,870,487</b></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)



# 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: **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>
<b>Secured – Local</b>	<b>0100</b>	<b>33,915</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>770</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	34,685	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>689</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>200</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		35,574	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(633)</b>	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><b>34,941</b></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:

(32,103)	}	[ 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:

0.007357% = AB8 Factor (for current year secured/unsecured tax rolls)

0.007357% = 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: **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>
<b>Secured – Local</b>	<b>0100</b>	<b>684,330</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>13,329</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>	<b>(46,357)</b>	On Teeter Plan, see above.
Total Estimate for Object	0100	651,302	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>13,900</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>4,028</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		669,230	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(11,834)</b>	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

## 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: **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>
<b>Secured – Local</b>	<b>0100</b>	<b>80,227</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>1,389</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	81,616	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>1,630</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>472</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		83,718	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(1,475)</b>	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><b>82,243</b></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)
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# 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: **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>
<b>Secured – Local</b>	<b>0100</b>	<b>4,686,929</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>113,509</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	4,800,438	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>95,201</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>27,590</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		4,923,229	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(86,984)</b>	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><b>4,836,245</b></u>	From current year January 1 lien date tax rolls.
FYI: local agency's ERAF 1 amount for the FY is:		(1,590,522)	<div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <div style="font-size: 2em;">}</div> <div style="font-size: 2em;">[</div> </div> <div>             Negatives amounts = reductions to local agency's revenues, while              Positive amounts = additions to local agency's revenues.           </div> </div>
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

## OFFICE OF AUDITOR-CONTROLLER

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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>
<b>Secured – Local</b>	<b>0100</b>	<b>55,577</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>1,000</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	56,577	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>1,129</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>327</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		58,033	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(1,045)</b>	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)



# 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: **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>
<b>Secured – Local</b>	<b>0100</b>	<b>2,098</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>46</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	2,144	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>43</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>12</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		2,199	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(38)</b>	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) } [Negatives amounts = reductions to local agency's revenues, while  
FYI: local agency's ERAF 2 amount for the FY is: 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: 0.000455% = AB8 Factor (for current year secured/unsecured tax rolls)  
0.000455% = 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 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>
<b>Secured – Local</b>	<b>0100</b>	<b>16,504</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>348</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	16,852	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>335</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>97</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		17,284	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(308)</b>	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><b>16,976</b></u>	From current year January 1 lien date tax rolls.

FYI: local agency's ERAF 1 amount for the FY is:	(13,838)	} [ 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:	0.003580% = AB8 Factor (for current year secured/unsecured tax rolls)
	0.003580% = 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: **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>
<b>Secured – Local</b>	<b>0100</b>	<b>440,138</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>8,688</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>	<b>(35,467)</b>	On Teeter Plan, see above.
Total Estimate for Object	0100	413,359	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>8,940</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>2,591</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		424,890	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(7,514)</b>	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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# 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: **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>
<b>Secured – Local</b>	<b>0100</b>	<b>2,287</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>124</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	2,411	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>46</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>13</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		2,470	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(44)</b>	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

## OFFICE OF AUDITOR-CONTROLLER

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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:

<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: 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>
<b>Secured – Local</b>	<b>0100</b>	<b>17,827</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>385</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	18,212	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>362</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>105</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		18,679	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(330)</b>	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)	<div> <div></div> <div>Negatives amounts = reductions to local agency's revenues, while</div> <div>Positive amounts = additions to local agency's revenues.</div> </div>
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:

<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: 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>
<b>Secured – Local</b>	<b>0100</b>	<b>42,771</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>942</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	43,713	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>869</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>252</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		44,834	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(806)</b>	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)	<div> <div> </div> <div> </div> </div> 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

## OFFICE OF AUDITOR-CONTROLLER

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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>

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 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>
<b>Secured – Local</b>	<b>0100</b>	<b>131,678</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>3,007</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	134,685	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>2,675</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>775</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		138,135	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(2,438)</b>	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: FYI: local agency's ERAF 2 amount for the FY is:		(51,914) 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:			0.028564% = AB8 Factor (for current year secured/unsecured tax rolls) 0.028564% = 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 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:

<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 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>
<b>Secured – Local</b>	<b>0100</b>	<b>5,350,588</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>107,657</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	5,458,245	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>108,681</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>31,497</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		5,598,423	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(99,689)</b>	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><b>5,498,734</b></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)	<div> <div></div> <div> <div></div> <div></div> </div> </div> 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>
<b>Secured – Local</b>	<b>0100</b>	<b>11,820</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>281</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	12,101	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>240</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>70</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		12,411	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(214)</b>	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><b>12,197</b></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)



# County of El Dorado

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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:

<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: 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>
<b>Secured – Local</b>	<b>0100</b>	<b>13,987</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>511</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	14,498	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>284</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>82</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		14,864	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(268)</b>	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:		(11,438)	<div> <div></div> <div>Negatives amounts = reductions to local agency's revenues, while</div> <div>Positive amounts = additions to local agency's revenues.</div> </div>
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:			
			0.003034% = AB8 Factor (for current year secured/unsecured tax rolls)
			0.003034% = 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: **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>
<b>Secured – Local</b>	<b>0100</b>	<b>11,446</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>296</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	11,742	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>232</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>67</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		12,041	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(223)</b>	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><b>11,818</b></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:		(3,793) 0	<div> <div></div> <div> Negatives amounts = reductions to local agency's revenues, while  Positive amounts = additions to local agency's revenues. </div> </div>
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)



# 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: **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>

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: 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>
<b>Secured – Local</b>	<b>0100</b>	<b>10,672,342</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>171,939</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	10,844,281	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>216,776</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>62,824</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		11,123,881	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(195,110)</b>	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><b>10,928,771</b></u>	From current year January 1 lien date tax rolls.
FYI: local agency's ERAF 1 amount for the FY is:		(1,224,938)	<div> <div></div> <div>Negatives amounts = reductions to local agency's revenues, while Positive amounts = additions to local agency's revenues.</div> </div>
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)



# 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: **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>

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: 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>
<b>Secured – Local</b>	<b>0100</b>	<b>54,425</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>1,102</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	55,527	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>1,105</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>320</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		56,952	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(998)</b>	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:	(38,429)	} [ 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:	0.011806% = AB8 Factor (for current year secured/unsecured tax rolls)
	0.011806% = 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: **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:

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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: 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>
<b>Secured – Local</b>	<b>0100</b>	<b>23,939</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>604</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	24,543	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>486</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>141</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		25,170	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(435)</b>	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)	<div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <div style="font-size: 2em;">}</div> <div style="font-size: 2em;">{</div> </div> <div>             Negatives amounts = reductions to local agency's revenues, while              Positive amounts = additions to local agency's revenues.           </div> </div>
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)



# 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: **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:

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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: 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>
<b>Secured – Local</b>	<b>0100</b>	<b>109,933</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>2,347</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	112,280	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>2,233</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>647</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		115,160	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(2,046)</b>	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><b>113,114</b></u>	From current year January 1 lien date tax rolls.
FYI: local agency's ERAF 1 amount for the FY is:		(51,940)	<div> <div></div> <div>Negatives amounts = reductions to local agency's revenues, while</div> <div>Positive amounts = additions to local agency's revenues.</div> </div>
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

## 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: **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>
<b>Secured – Local</b>	<b>0100</b>	<b>230,898</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>4,411</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	235,309	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>4,690</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>1,359</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		241,358	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(4,346)</b>	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)	<div> <div></div> <div>Negatives amounts = reductions to local agency's revenues, while</div> <div>Positive amounts = additions to local agency's revenues.</div> </div>
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)



# County of El Dorado

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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>
<b>Secured – Local</b>	<b>0100</b>	<b>9,713</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>295</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	10,008	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>197</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>57</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		10,262	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(184)</b>	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><b>10,078</b></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

- 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)





# County of El Dorado

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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>
<b>Secured – Local</b>	<b>0100</b>	<b>30,988</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>593</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	31,581	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>629</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>182</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		32,392	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(566)</b>	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><b>31,826</b></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)



# County of El Dorado

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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>
<b>Secured – Local</b>	<b>0100</b>	<b>6,675</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>152</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	6,827	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>136</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>39</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		7,002	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(122)</b>	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	<div> <div></div> <div> Negatives amounts = reductions to local agency's revenues, while  Positive amounts = additions to local agency's revenues. </div> </div>
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

## OFFICE OF AUDITOR-CONTROLLER

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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>
<b>Secured – Local</b>	<b>0100</b>	<b>7,546</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>168</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	7,714	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>153</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>44</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		7,911	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(144)</b>	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	<div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <div style="font-size: 2em;">}</div> <div style="font-size: 2em;">{</div> </div> <div>             Negatives amounts = reductions to local agency's revenues, while              Positive amounts = additions to local agency's revenues.           </div> </div>
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)





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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>

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: 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>
<b>Secured – Local</b>	<b>0100</b>	<b>13,788</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>347</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	14,135	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>280</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>81</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		14,496	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(261)</b>	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:

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

(7,885) } [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:

0.002991% = AB8 Factor (for current year secured/unsecured tax rolls)

0.002991% = 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: **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:

<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: 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>
<b>Secured – Local</b>	<b>0100</b>	<b>26,770</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>609</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	27,379	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>544</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>158</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		28,081	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(509)</b>	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)	<div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <div style="font-size: 2em;">}</div> <div style="font-size: 2em;">[</div> </div> <div>             Negatives amounts = reductions to local agency's revenues, while              Positive amounts = additions to local agency's revenues.           </div> </div>
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>
<b>Secured – Local</b>	<b>0100</b>	<b>6,869</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>176</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	7,045	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>140</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>40</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		7,225	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(130)</b>	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:		(5,594)	<div> <div></div> <div>Negatives amounts = reductions to local agency's revenues, while</div> <div>Positive amounts = additions to local agency's revenues.</div> </div>
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:			
		0.001490%	= AB8 Factor (for current year secured/unsecured tax rolls)
		0.001490%	= 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: **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>
<b>Secured – Local</b>	<b>0100</b>	<b>17,333</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>400</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	17,733	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>352</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>102</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		18,187	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(324)</b>	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:	(4,552)	} [ 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:	0.003760% = AB8 Factor (for current year secured/unsecured tax rolls)
	0.003760% = 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: **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>
<b>Secured – Local</b>	<b>0100</b>	<b>120,425</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>2,212</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	122,637	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>2,446</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>709</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		125,792	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(2,276)</b>	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	<div> <div> </div> <div> </div> </div> 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)



# 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: **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>
<b>Secured – Local</b>	<b>0100</b>	<b>17,204</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>665</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	17,869	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>349</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>101</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		18,319	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(331)</b>	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	<div> <div> </div> <div> </div> </div> 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)



# 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: **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>
<b>Secured – Local</b>	<b>0100</b>	<b>6,537</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>237</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	6,774	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>133</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>38</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		6,945	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(127)</b>	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><b>6,818</b></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

## 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: **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>
<b>Secured – Local</b>	<b>0100</b>	<b>3,172</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>107</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	3,279	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>64</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>19</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		3,362	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(59)</b>	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><b>3,303</b></u>	From current year January 1 lien date tax rolls.
FYI: local agency's ERAF 1 amount for the FY is:		(1,580)	<div> <div></div> <div>Negatives amounts = reductions to local agency's revenues, while</div> <div>Positive amounts = additions to local agency's revenues.</div> </div>
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

## OFFICE OF AUDITOR-CONTROLLER

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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>
<b>Secured – Local</b>	<b>0100</b>	<b>4,943,513</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>108,567</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	5,052,080	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>100,412</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>29,100</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		5,181,592	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(91,634)</b>	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 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:

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

## OFFICE OF AUDITOR-CONTROLLER

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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:

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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: 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>
<b>Secured – Local</b>	<b>0100</b>	<b>26,268,816</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>420,202</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	26,689,018	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>533,571</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>154,634</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		27,377,223	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(481,471)</b>	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><b>26,895,752</b></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:

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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: 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>
<b>Secured – Local</b>	<b>0100</b>	<b>11,946,360</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>349,540</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	12,295,900	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>242,654</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>70,323</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		12,608,877	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(224,348)</b>	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

## OFFICE OF AUDITOR-CONTROLLER

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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>

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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: 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>
<b>Secured – Local</b>	<b>0100</b>	<b>515,906</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>17,623</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	533,529	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>10,479</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>3,037</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		547,045	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(9,726)</b>	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

## OFFICE OF AUDITOR-CONTROLLER

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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:

<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 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>
<b>Secured – Local</b>	<b>0100</b>	<b>607,727</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>17,651</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	625,378	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>12,344</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>3,577</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		641,299	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(11,364)</b>	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)	<div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <div style="font-size: 2em;">}</div> <div style="font-size: 2em;">{</div> </div> <div>             Negatives amounts = reductions to local agency's revenues, while              Positive amounts = additions to local agency's revenues.           </div> </div>
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

## OFFICE OF AUDITOR-CONTROLLER

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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:

<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 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>
<b>Secured – Local</b>	<b>0100</b>	<b>6,486,659</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>140,766</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	6,627,425	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>131,757</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>38,184</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		6,797,366	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(119,945)</b>	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><b>6,677,421</b></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

## OFFICE OF AUDITOR-CONTROLLER

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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>

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: 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>
<b>Secured – Local</b>	<b>0100</b>	<b>1,228,366</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>21,233</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	1,249,599	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>24,951</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>7,231</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		1,281,781	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(22,273)</b>	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:	(140,542)	}	[ 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:	20,459	}	

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:	0.266461% = AB8 Factor (for current year secured/unsecured tax rolls) 0.266461% = Supplemental Factor (for current year supplemental tax rolls)
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# 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: **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:

<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: 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>
<b>Secured – Local</b>	<b>0100</b>	<b>189,477</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>4,385</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	193,862	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>3,849</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>1,115</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		198,826	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(3,578)</b>	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)	<div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <div style="font-size: 2em; line-height: 1;">}</div> <div style="font-size: 2em; line-height: 1;">[</div> </div> <div>             Negatives amounts = reductions to local agency's revenues, while              Positive amounts = additions to local agency's revenues.           </div> </div>
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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Phone: (530) 621-5487 FAX: (530) 295-2535

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 Revised 12/11/25

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>
<b>Secured – Local</b>	<b>0100</b>	<b>833,106</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>24,033</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	857,139	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>16,922</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>4,904</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		878,965	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(15,648)</b>	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><b>863,317</b></u>	From current year January 1 lien date tax rolls.
FYI: local agency's ERAF 1 amount for the FY is:		(83,599)	<div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <div style="font-size: 2em;">}</div> <div style="font-size: 2em;">{</div> </div> <div>             Negatives amounts = reductions to local agency's revenues, while              Positive amounts = additions to local agency's revenues.           </div> </div>
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:			
			0.180720% = AB8 Factor (for current year secured/unsecured tax rolls)
			0.180720% = Supplemental Factor (for current year supplemental tax rolls)

# FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates **as of 8/29/2025**

**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>
<b>Secured – Local</b>	<b>0100</b>	<b><del>833,111</del></b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>24,033</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	<del>857,144</del>	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>16,922</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>4,904</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		<del>878,970</del>	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(15,648)</b>	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><del>863,322</del></u>	From current year January 1 lien date tax rolls.
FYI: local agency's ERAF 1 amount for the FY is:		(83,599)	<div style="display: flex; align-items: center;"> <div style="font-size: 3em; margin-right: 10px;">}</div> <div>             Negatives amounts = reductions to local agency's revenues, while              Positive amounts = additions to local agency's revenues.           </div> </div>
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:		0.180721%	= AB8 Factor (for current year secured/unsecured tax rolls)
		0.180721%	= 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: **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>
<b>Secured – Local</b>	<b>0100</b>	<b>1,509,803</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>29,864</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	1,539,667	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>30,667</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>8,888</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		1,579,222	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(27,722)</b>	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

## OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE  
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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>
<b>Secured – Local</b>	<b>0100</b>	<b>528,086</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>13,409</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	541,495	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>10,726</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>3,109</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		555,330	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(9,861)</b>	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

## 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: **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>
<b>Secured – Local</b>	<b>0100</b>	<b>122,283</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>2,420</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>	<b>(6,602)</b>	On Teeter Plan, see above.
Total Estimate for Object	0100	118,101	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>2,484</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>720</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		121,305	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(2,149)</b>	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><b>119,156</b></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)



# 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: **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>
<b>Secured – Local</b>	<b>0100</b>	<b>280,971</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>4,740</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	285,711	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>5,707</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>1,654</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		293,072	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(5,166)</b>	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><b>287,906</b></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

## 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: **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>
<b>Secured – Local</b>	<b>0100</b>	<b>4,068,152</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>90,837</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>	<b>(66,155)</b>	On Teeter Plan, see above.
Total Estimate for Object	0100	4,092,834	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>82,632</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>23,948</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		4,199,414	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(74,290)</b>	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><b>4,125,124</b></u>	From current year January 1 lien date tax rolls.
FYI: local agency's ERAF 1 amount for the FY is:		(450,353)	<div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <div style="font-size: 2em;">}</div> <div style="font-size: 2em;">[</div> </div> <div>             Negatives amounts = reductions to local agency's revenues, while              Positive amounts = additions to local agency's revenues.           </div> </div>
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

## 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: **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>
<b>Secured – Local</b>	<b>0100</b>	<b>17,244,533</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>343,940</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	17,588,473	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>350,270</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>101,511</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		18,040,254	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(319,154)</b>	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><b>17,721,100</b></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

## 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: **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 Revised 12/11/25

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>
<b>Secured – Local</b>	<b>0100</b>	<b>2,014,170</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>61,457</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	2,075,627	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>40,912</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>11,857</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		2,128,396	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(38,003)</b>	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>2,090,393</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:

0.436920% = AB8 Factor (for current year secured/unsecured tax rolls)  
0.436920% = Supplemental Factor (for current year supplemental tax rolls)

# FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates **as of 8/29/2025**

**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>
<b>Secured – Local</b>	<b>0100</b>	<b><del>2,014,166</del></b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>61,457</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	<del>2,075,623</del>	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>40,912</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b><del>11,857</del></b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		<del>2,128,392</del>	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(38,003)</b>	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><del>2,090,389</del></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

## 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: **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>
<b>Secured – Local</b>	<b>0100</b>	<b>839</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>9</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	848	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>17</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>5</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		870	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(15)</b>	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

## 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: **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>
<b>Secured – Local</b>	<b>0100</b>	<b>56,223</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>1,265</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	57,488	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>1,142</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>331</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		58,961	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(1,048)</b>	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><b>57,913</b></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

## 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: **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:

<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: 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>
<b>Secured – Local</b>	<b>0100</b>	<b>12,254,714</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>236,986</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>	<b>(782,775)</b>	On Teeter Plan, see above.
Total Estimate for Object	0100	11,708,925	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>248,917</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>72,138</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		12,029,980	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(213,387)</b>	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><b>11,816,593</b></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

## 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: **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>

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 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>
<b>Secured – Local</b>	<b>0100</b>	<b>2,232,630</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>37,649</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	2,270,279	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>45,349</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>13,143</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		2,328,771	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(41,046)</b>	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:

<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: 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>
<b>Secured – Local</b>	<b>0100</b>	<b>16,966,435</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>307,416</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	17,273,851	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>344,621</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>	<b>7,012</b>	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>99,874</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		17,725,358	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	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 } [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 (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:

<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: 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>
<b>Secured – Local</b>	<b>0100</b>	<b>1,680,375</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>48,794</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	1,729,169	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>34,132</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>	<b>9,835</b>	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>9,892</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		1,783,028	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	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

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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>
<b>Secured – Local</b>	<b>0100</b>	<b>2,122,269</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>47,930</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	2,170,199	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>43,107</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>	<b>387</b>	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>12,493</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		2,226,186	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	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)





# County of El Dorado

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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 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 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>
<b>Secured – Local</b>	<b>0100</b>	<b>2,263,033</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>61,955</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	2,324,988	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>45,967</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>	<b>1,174</b>	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>13,322</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		2,385,451	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	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

## 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: **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 Revised 12/11/2025

**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>
<b>Secured – Local</b>	<b>0100</b>	<b>87,178</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>2,176</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	89,354	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>1,771</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>	-	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>513</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		91,638	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	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><b>91,638</b></u>	From current year January 1 lien date tax rolls.
FYI: local agency's ERAF 1 amount for the FY is:		0	<div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <div style="font-size: 2em; line-height: 1;">}</div> <div style="font-size: 2em; line-height: 1;">{</div> </div> <div>             Negatives amounts = reductions to local agency's revenues, while              Positive amounts = additions to local agency's revenues.           </div> </div>
FYI: local agency's ERAF 2 amount for the FY is:		0	
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:		0.018911% = AB8 Factor (for current year secured/unsecured tax rolls) 0.011590% = Supplemental Factor (for current year supplemental tax rolls)	

# FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates **as of 8/29/2025**

**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>
<b>Secured – Local</b>	<b>0100</b>	<b><del>87,183</del></b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>2,176</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	<b><del>89,359</del></b>	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>1,771</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>	-	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>513</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		<b><del>91,643</del></b>	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	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		<b><u><del>91,643</del></u></b>	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

## 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: **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>

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: 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>
<b>Secured – Local</b>	<b>0100</b>	<b>3,261,797</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>49,329</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	3,311,126	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>66,253</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>	<b>647</b>	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>19,201</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		3,397,227	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	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

## 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: **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:

<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: 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>
<b>Secured – Local</b>	<b>0100</b>	<b>4,845,133</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>116,027</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	4,961,160	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>98,414</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>	<b>588</b>	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>28,521</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		5,088,683	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	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

## 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: **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>
<b>Secured – Local</b>	<b>0100</b>	<b>2,197,475</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>63,185</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	2,260,660	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>44,635</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>	-	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>12,936</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		2,318,231	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	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><b>2,318,231</b></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 (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

## 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: **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>
<b>Secured – Local</b>	<b>0100</b>	<b>4,363,985</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>139,155</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	4,503,140	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>88,641</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>	<b>30,207</b>	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>25,689</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		4,647,677	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	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

## 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: **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>
<b>Secured – Local</b>	<b>0100</b>	<b>2,561,899</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>97,336</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	2,659,235	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>52,037</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>	<b>269</b>	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>15,081</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		2,726,622	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	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

## OFFICE OF AUDITOR-CONTROLLER

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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 **Revised 12/11/2025**

**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>
<b>Secured – Local</b>	<b>0100</b>	<b>13,935,595</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>243,968</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	14,179,563	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>283,059</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>	<b>26,658</b>	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>82,033</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		14,571,313	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	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><b>14,571,313</b></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

(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:

3.022952% = AB8 Factor (for current year secured/unsecured tax rolls)

3.330830% = Supplemental Factor (for current year supplemental tax rolls)

# FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates **as of 8/29/2025**

**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>
<b>Secured – Local</b>	<b>0100</b>	<b><del>13,935,600</del></b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>243,968</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	<del>14,179,568</del>	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>283,059</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>	<b>26,658</b>	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>82,033</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		<del>14,571,318</del>	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	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><del>14,571,318</del></u>	From current year January 1 lien date tax rolls.
FYI: local agency's ERAF 1 amount for the FY is:		0	} 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	(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

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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:

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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: 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>
<b>Secured – Local</b>	<b>0100</b>	<b>303,227</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>22,385</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	325,612	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>6,159</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>	-	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>1,785</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		333,556	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	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

## 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: **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:

<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 Revised 12/11/2025

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>
<b>Secured – Local</b>	<b>0100</b>	<b>42,944,180</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>930,043</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	43,874,223	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>872,280</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>	<b>76,775</b>	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>252,794</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		45,076,072	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	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 }  
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 (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)  
6.261747% = Supplemental Factor (for current year supplemental tax rolls)

# FY 2025/26 Current Year Property Tax Roll – 1/1/2025 Lien Date Revenue Estimates **as of 8/29/2025**

**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>
<b>Secured – Local</b>	<b>0100</b>	<b>42,944,180</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>930,043</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	43,874,223	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>872,280</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>	<b>76,775</b>	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>252,794</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		45,076,072	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	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.
<div style="display: flex; align-items: center; justify-content: space-between;"> <div> FYI: local agency's ERAF 1 amount for the FY is:  FYI: local agency's ERAF 2 amount for the FY is: </div> <div style="text-align: center;"> 0 0 </div> <div style="font-size: 3em;">}</div> <div> Negatives amounts = reductions to local agency's revenues, while  Positive amounts = additions to local agency's revenues. </div> </div>			
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

## 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: **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:

<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: 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>
<b>Secured – Local</b>	<b>0100</b>	<b>8,074,688</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>201,404</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	8,276,092	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>164,013</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>	<b>2,992</b>	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>47,532</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		8,490,629	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	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

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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>

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 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>
<b>Secured – Local</b>	<b>0100</b>	<b>28,341,081</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>570,628</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>	<b>(1,798,823)</b>	On Teeter Plan, see above.
Total Estimate for Object	0100	27,112,886	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>575,663</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>	<b>34,605</b>	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>166,832</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		27,889,986	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	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

## 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: **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:

<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 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>
<b>Secured – Local</b>	<b>0100</b>	<b>4,076,657</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>68,589</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	4,145,246	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>82,805</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>	-	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>23,998</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		4,252,049	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	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

## OFFICE OF AUDITOR-CONTROLLER

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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>
<b>Secured – Local</b>	<b>0100</b>	<b>6,823,401</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>137,372</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>	<b>(433,041)</b>	On Teeter Plan, see above.
Total Estimate for Object	0100	6,527,732	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>138,597</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>40,167</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		6,706,496	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	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

## OFFICE OF AUDITOR-CONTROLLER

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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:

<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: 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>
<b>Secured – Local</b>	<b>0100</b>	<b>16,784,850</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>362,039</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	17,146,889	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>340,933</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>98,805</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		17,586,627	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	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

## OFFICE OF AUDITOR-CONTROLLER

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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>
<b>Secured – Local</b>	<b>0100</b>	<b>771,739</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>17,427</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Object	0100	789,166	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>15,676</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>4,543</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		809,385	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	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

## OFFICE OF AUDITOR-CONTROLLER

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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>

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 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>
<b>Secured – Local</b>	<b>0100</b>	<b>9,350,587</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>212,190</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>	<b>(189,057)</b>	On Teeter Plan, see above.
Total Estimate for Object	0100	9,373,720	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>189,929</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>55,043</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		9,618,692	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	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

## 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: **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>

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: 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>
<b>Secured – Local</b>	<b>0100</b>	<b>0</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>113,809</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>	<b>6,927,210</b>	On Teeter Plan, see above.
Total Estimate for Object	0100	7,041,019	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>0</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>0</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		7,041,019	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(122,113)</b>	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><b>6,918,906</b></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)



# 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: **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>

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: 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>
<b>Secured – Local</b>	<b>0100</b>	<b>51,608,326</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>	<b>0</b>	On Teeter Plan, see above.
Total Estimate for Object	0100	51,608,326	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>1,048,266</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>		Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner's Exemption</b>	<b>0820</b>	<b>303,797</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		52,960,389	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	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	<div> <div></div> <div>Negatives amounts = reductions to local agency's revenues, while Positive amounts = additions to local agency's revenues.</div> </div>
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)





# County of El Dorado

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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:

<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: 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>
<b>Secured – Local</b>	<b>0100</b>	<b>460,992,939</b>	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.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>9,120,012</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. Not subject to ERAF.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>	<b>0</b>	On Teeter Plan, see above.
Total Estimate for Object	0100	470,112,951	
<b>Unsecured Non-Aircraft</b>	<b>0110</b>	<b>9,363,669</b>	Net of ERAF 1 and ERAF 2.
<b>Unsecured Aircraft</b>	<b>0110</b>	<b>415,791</b>	Only distributed to County/Cities/K-12 schools. Not subject to ERAF.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>2,713,673</b>	State Reimbursement per California Constitution. Net of ERAF 1 & ERAF 2.
Total Estimated Property Tax Revenue		482,606,084	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(8,534,858)</b>	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><b>474,071,226</b></u>	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF 1 amount for the FY is:		(17,650,866)	<div style="display: flex; align-items: center;"> <span style="font-size: 2em; margin-right: 10px;">}</span> <div>             Negatives amounts = reductions to local agency’s revenues, while              Positive amounts = additions to local agency’s revenues.           </div> </div>
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: <div style="display: flex; justify-content: flex-end; margin-top: 5px;"> <div style="text-align: right; margin-right: 20px;">             100.0000000% 100.0000000%           </div> <div>             = AB8 Factor (for current year secured/unsecured tax rolls)              = Supplemental Factor (for current year supplemental tax rolls)           </div> </div>			