

**CALIFORNIA COMMUNITY COLLEGES
CHANCELLOR'S OFFICE**

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<http://www.cccco.edu>

**Available via web only**

October 20, 2014

To: County Auditors

From: Patricia Servin, Specialist
College Finance & Facilities Planning

Subject: 2013-14 Actual and 2014-15 Estimated Property Tax Revenue, Educational Revenue Augmentation Fund (ERAF) Revenue, and Redevelopment Agency Payments for Community College Districts

Synopsis: Education Code Section 84207 requires county auditors to report to the Chancellor of the California Community Colleges the actual property tax revenue received in the preceding fiscal year and the estimated property tax revenue for the current fiscal year for each community college district or portion of a district situated within the county. Various laws regarding Redevelopment Agencies and their Successor Agencies (including ABX1 26, AB 1484, and AB 1290) require more detailed reporting of payments from Redevelopment Agencies (RDA) to community colleges. Refer to the "Instructions" link <http://misweb.cccco.edu/PTax/document/Instructions.pdf> on the logon page <http://misweb.cccco.edu/PTax/Prod/logon.cfm>.

- Report ERAF – whether positive or negative – on line 9 above Total Property Tax Revenues. Do NOT net negative ERAF against other property tax categories, such as secured roll – report it separately on line 9.
- AB 1290 Redevelopment Agency pass-through payments should be reported in the full amount on line 4 (columns A & B). The form will automatically calculate the 47.5% that is considered to be property tax in columns C and D, so you will not make an entry in column C or D.
- Report the full amounts of RDA Residual payments on line 5 and RDA Asset Liquidation proceeds on line 6 in columns C and D. We have not been able to obtain consensus as to whether the July payment should be reported in 2013-14 or 2014-15, so we leave that to your discretion, but we ask that you let us know by email in which year you reported any July payments.

For the 2013-14 property tax revenue and ERAF funds, please report the amounts available and distributed to the community college districts on or before June 30, 2014 or soon enough after the end of the fiscal year to be recorded as 2013-14 property tax revenue.

For the 2014-15 property tax revenue and ERAF funds, please report the amounts estimated to be available and distributable to the community college districts on or before June 30, 2015 or soon enough after the end of the fiscal year to be recorded as 2014-15 property tax revenue.

Please report only that information applicable to your county. Other counties will report their portion of property tax revenue distributed to multi-county districts. We will notify county auditors of the appropriate allocation of positive ERAF revenue as soon as the information is available.

Action/Date Requested: Enter the requested information using the web based database for each community college district within your county and mail the signed certification page to the Chancellor's Office, Fiscal Services Unit, 1102 Q Street, Suite 4554, Sacramento, CA 95811, on or before November 17, 2014. For any questions on using the web-based data system, please contact Patricia Servin (916) 445-1163 or email: pservin@cccco.edu or Randy Fong (916) 327-6238 or email: rfong@cccco.edu