

December 14, 2017

TO: District Business Managers
FROM: Shelley Stiles and Sarah Lampenfeld
RE: 2017-18 P-1 Property Taxes

Attached please find the 2017-18 P-1 estimated property tax information. The summary spreadsheet shows the total estimated property taxes for all districts at this point in time, including estimated revenue losses for each district, as provided by the Sonoma County Auditor-Controller-Treasurer-Tax Collector.

The software data sheets (Taxes-District), which agree to the summary spreadsheet, represent the report to the State. The data has been submitted to CDE.

A. General Information

Property taxes are estimated for the following reason:

SCOE obtains all tax data from the County Auditor's office. Please read this memo in conjunction with the memo dated 12/6/2017 from Erick Roeser of the Sonoma County Auditor-Controller-Treasurer-Tax Collector that was forwarded to you via email on 12/8/2017. Mr. Roeser's memo discussed the impacts of the Sonoma County October 2017 fires on property tax revenues for both 2017-18 and 2018-19. At P-1 and P-2 reporting periods, the County only has estimated tax data. They will not have final, actual 2017-18 tax amounts until July.

B. 2017-18 Property Tax Estimates (Exclusive of RPTTF Residual Distributions)

- 1) **Secured, Unsecured and Homeowners (HOX) taxes** are reported at 100% of the County Auditor's current estimate for all districts. Both Secured and Unsecured included estimated decreases for 2017-18 due to the fires.
- 2) **Supplemental taxes** are currently estimated to remain the same as 2016-17 actual for applicable districts, according to the County Auditor and have not yet been adjusted with estimates related to loss of revenues due to the fires.
- 3) **RDA pass-through payments** are reported at the County Auditor's current estimate. These taxes do not apply to all districts. These estimates are pre-fire estimates.
- 4) **ERAF** is estimated to remain comparable to 2016-17 but historically has seen substantial increases over the past few years, going from \$3.8M in 2014-15 and \$17.8M in 2015-16, \$23.8M in 2016-17. \$22M is the estimate currently, per the County Auditor for 2017-18. The reason for the increase is due to the end of a tax shift known as the "Triple Flip". This shift, which began in March 2004, was anticipated to end sometime between 2013 and 2017. Most of the counties in the state are experienced increases but are now remaining stable.

C. Redevelopment Property Tax Trust Fund (RPTTF) Residual Distributions

Amounts for 2017-18 Residual Distributions are not available at this point in time. Disbursements are made twice a year, January 2 and June 1. As more information becomes available we will inform the applicable districts.

D. 2018-19 Forecast

There is no information available at this time pertaining to estimates for the next fiscal year. When information becomes available to us we will share it with you.

If there are any questions about the estimates, changes since prior year or how the taxes impact your LCFF calculation, please call Shelley (524-26354), or Sarah (524-8412) or your SCOE Accountant.

**SONOMA COUNTY OFFICE OF EDUCATION
2017-18 PROPERTY TAX ESTIMATES**

2017-18 P-1	Secured 8041 (Line A-1)	Unsecured 8042 (Line A-2)	HOX 8021 (Line A-3)	Timber Tax 8022 (Line A-5)	Supplemental 8044 (Line A-8)	ERAF Taxes 8045 (Line A-9)	RDA Pass-thru 8047 (Line A-12)	RPTTF ^a 8047 (Line A-13)	Asset Distrib ^b 8047 (Line A-14)	TOTAL
ALEXANDER VALLEY**	1,422,820	42,277	10,000		-	-				1,475,097
BELLEVEUE	6,142,108	197,045	46,608		185,000	646,093	58,000	0	0	7,274,854
BENNETT VALLEY	3,959,245	121,012	28,635		104,000	313,110				4,525,992
CUNABAR*	704,396	27,165	6,426		-	-	2,800	0	0	740,787
DUNHAM*	177,285	5,575	1,319		-	-				184,179
FORESTVILLE**	2,741,381	83,176	19,675	700	-	-				2,844,932
FORT ROSS**	314,548	9,405	2,225	3,800	-	-				329,978
GRAVENSTEIN*	2,689,023	82,315	19,471	900	-	-				2,791,709
GUERNEVILLE	1,320,365	56,799	13,436	600	27,000	54,086	123,000	0	0	1,595,286
HARMONY*	2,134,943	64,482	15,253	1,000	-	-				2,215,678
HORICON**	1,343,946	40,185	9,505	2,800	-	-				1,396,436
KASHIA (AWUF only)	88,934	2,834	670	170	1,400	666				94,674
KENWOOD**	1,964,323	58,538	13,847		-	-				2,036,708
LIBERTY	653,571	19,854	4,696		34,000	1,699,000				2,411,121
MARK WEST	5,821,823	174,339	41,239		143,000	419,711				6,600,112
MONTI RIO**	743,987	30,591	7,236	1,500	-	-	47,000	0	0	830,314
MONTGOMERY**	444,082	13,306	3,147	400	-	-				460,935
OAK GROVE*	2,396,617	72,507	17,151	600	-	-				2,486,875
OLD ADOBE**	9,391,467	290,793	68,784		-	-	2,400	0	0	9,753,444
PETALUMA CITY ELEM	9,704,982	366,608	86,717		112,000	576,003	113,000	0	0	10,959,310
PINER-OLIVET	4,188,589	126,433	29,906		140,000	557,470		0	0	5,042,398
RINCON VALLEY	15,026,478	458,580	108,473		348,000	990,544				16,932,075
ROSELAND	2,061,998	84,278	19,935		273,000	3,663,092	110,000	0	0	6,212,303
SANTA ROSA CITY ELEM	20,872,988	668,744	158,185		541,000	1,455,125	162,000	0	0	23,858,042
SEBASTOPOL	4,366,117	149,251	35,380	1,100	93,000	205,958	60,000	0	0	4,910,730
TWIN HILLS	2,542,490	77,308	18,266	700	125,000	702,097				3,465,881
TWO ROCK (AWUF only)	166,631	5,310	1,256		17,000	163,134				353,331
WAUGH	1,083,477	35,897	8,491		93,000	824,274	3,400	0	0	2,048,539
WEST SIDE	1,127,303	33,726	7,978		17,000	33,427				1,219,434
WILMAR	1,193,083	36,229	8,570		23,000	55,051				1,315,933
WRIGHT	3,471,185	112,611	26,637		161,000	790,996	48,000	0	0	4,610,429
WEST SO CO HIGH	8,961,503	289,281	68,427	11,800	203,000	448,046	122,000	0	0	10,104,057
PETALUMA HIGH	19,328,265	668,718	158,179		653,000	1,638,720	95,000	0	0	22,541,882
SANTA ROSA CITY HIGH	55,778,840	1,720,808	407,041		1,086,000	2,503,555	329,000	0	0	61,825,244
CLOVERDALE UNIF	7,195,786	221,077	52,293		137,000	326,320	12,000	0	0	7,944,476
COTATI-ROHNERT PARK	17,599,418	723,284	171,066		591,000	2,140,209	100,000	0	0	21,325,097
GEYSERVILLE UNIF**	2,367,591	69,044	16,332		-	-				2,452,967
HEALDSBURG UNIF**	14,676,390	564,489	133,535		-	-	460,000	0	0	15,834,404
SONOMA VALLEY**	34,882,214	1,181,289	279,423		-	-	428,000	0	0	36,770,926
WINDSOR UNIF	17,148,930	561,709	132,867		530,000	1,793,213	82,000	0	0	20,248,719
TOTALS	288,199,122	9,546,872	2,358,224	26,070	5,637,400	22,000,000	2,357,600	-	-	330,025,288
SCOE	18,908,149	627,018	148,315	4,000	367,000	-	60,000	0	-	20,114,482
TOTAL COUNTY	307,107,271	10,173,890	2,406,539	30,070	6,004,400	22,000,000	2,417,600	-	-	350,139,770

*The CDE has determined this district to be Excess Tax; therefore, Supplemental and ERAF are not allocated to it.

**The CDE has determined this district to be Excess Tax; therefore, Supplemental and ERAF are not allocated to it. In addition it is Excess tax for district of residence purposes.

^Redevelopment Property Tax (RPTTF) Residual Distributions. This applies only to districts with a \$0 in this column. Amounts, if any, will not be available until late December.

#During the P-1 reporting period there were no asset liquidation distributions. These are recorded only as received.

A: Monte Rio and Healdsburg secured taxes and RPTTF are for tax reporting purposes only. Districts should use a separate analysis for budget projection purposes.

Secured and Unsecured tax estimates for P-1 include a preliminary fire adjustment received from the Sonoma County Tax/Assessor/Auditors office on 11/29/2017 with the following explanation:
For 2017-18, pursuant to Revenue & Tax code 96.2 and 4707 the overall calamity reduction in property tax revenue will be apportioned using the Countywide AB8 factors, based on the Certified Assessed Values which were determined prior to the fires. Beginning in 2018-19 property tax revenue reductions will be determined by Tax Rate Area and the impacts will be realized in the areas in which the calamity occurred.

Certification

Fiscal Year: 2017-18
 P-1

County: Sonoma
 District: Sonoma Co. Office of Education
 CDS CODE 49 10496

Taxes

I hereby certify that, to the best of my knowledge, all data have been compiled and reported in accordance with all applicable laws, regulations and instructions.

County Auditor: Broder Knapp Date: 12/8/2017

County Superintendent of Schools: Henry Johnson Date: 12/8/2017
 Any inquiries concerning this report should be directed to:

CONTACT NAME Sarah Lampenfeld
 PHONE (707) 524-8412 *
 FAX 7075780487
 E-mail: slampenfeld@scoe.org

CERTIFIED LEA LIST

CDS CODE LEA NAME Sonoma Co. Office of Education
 49-10496
 CERTIFICATE NO 3882329