



**Controller-  
Treasurer  
Department**

# **Fiscal Year 2016-17 Property Tax Highlights**



*Alan Minato, Controller-Treasurer, County of Santa Clara*

# FISCAL YEAR 2016-17 PROPERTY TAX HIGHLIGHTS

## MESSAGE FROM THE CONTROLLER

**County of Santa Clara**  
Finance Agency  
Controller-Treasurer

County Government Center  
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To the Residents of Santa Clara County

Fiscal Year 2016-17 is the sixth consecutive year in which property taxes collected countywide have increased. According to the County Assessor's Fiscal Year 2016-17 Annual Report, property sales and new construction were the principal contributors to the assessed property growth.

In Fiscal Year 2016-17 (July 1, 2016 through June 30, 2017), a total of \$5.57 billion was levied from 1% General Tax (\$4.23 billion), debt service payments for bonds (\$837 million), and special charges (\$505 million). This is a \$356 million increase compared to the prior year.

This publication has been prepared to provide an overview on the administration of property taxes and the various types of property taxes that are collected and distributed to local government agencies in Santa Clara County.

Please visit our website located at <https://www.sccgov.org/ptu> to view or download copies of the Property Tax Highlights and our other publications.

Alan Minato  
Controller-Treasurer

**Board of Supervisors:** Mike Wasserman, Cindy Chavez, Dave Cortese, Ken Yeager, S. Joseph Simitian  
**County Executive:** Jeffrey V. Smith

# FISCAL YEAR 2016-17 PROPERTY TAX HIGHLIGHTS

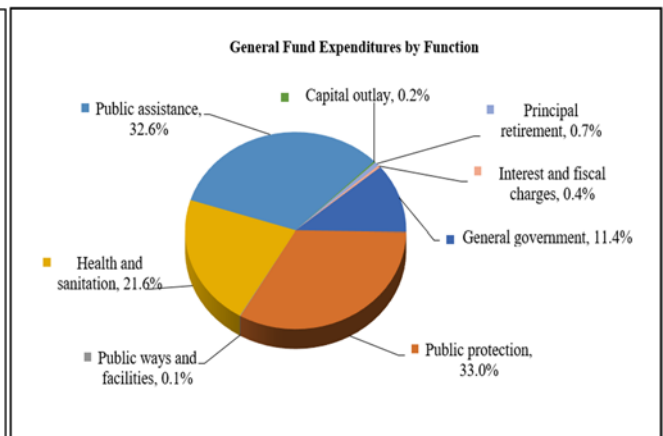
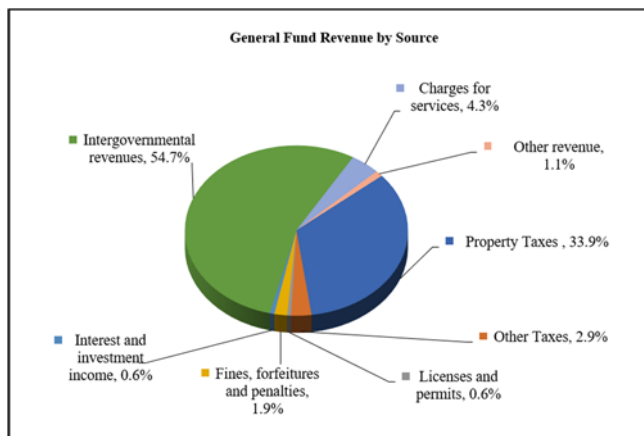
## PROPERTY TAX

Property taxes are levied on land, improvements, and business personal property. Proposition 13, the property tax limitation initiative, was approved by California voters in 1978. It limits the property tax rate to 1 percent of assessed value (ad valorem property tax), plus the rate necessary to fund local voter-approved debt. It also limits property tax increases to a maximum of 2 percent per year on properties with no change of ownership or that did not undergo new construction. Newly acquired property is assessed at its new market value, usually the purchase price, and the value of any new construction is added to the existing base value of a parcel.

Today in California, property tax is one of the major sources of funds for local governments. It supports the essential functions of schools, counties, cities and special districts. For the County of Santa Clara, property tax represents 34% of general fund revenue. This revenue supports government activities such as public protection, public assistance, health and sanitation, general government, etc.



The diagrams below illustrate the County's revenue sources and Governmental Activities expenditures for Fiscal Year 2016-17.

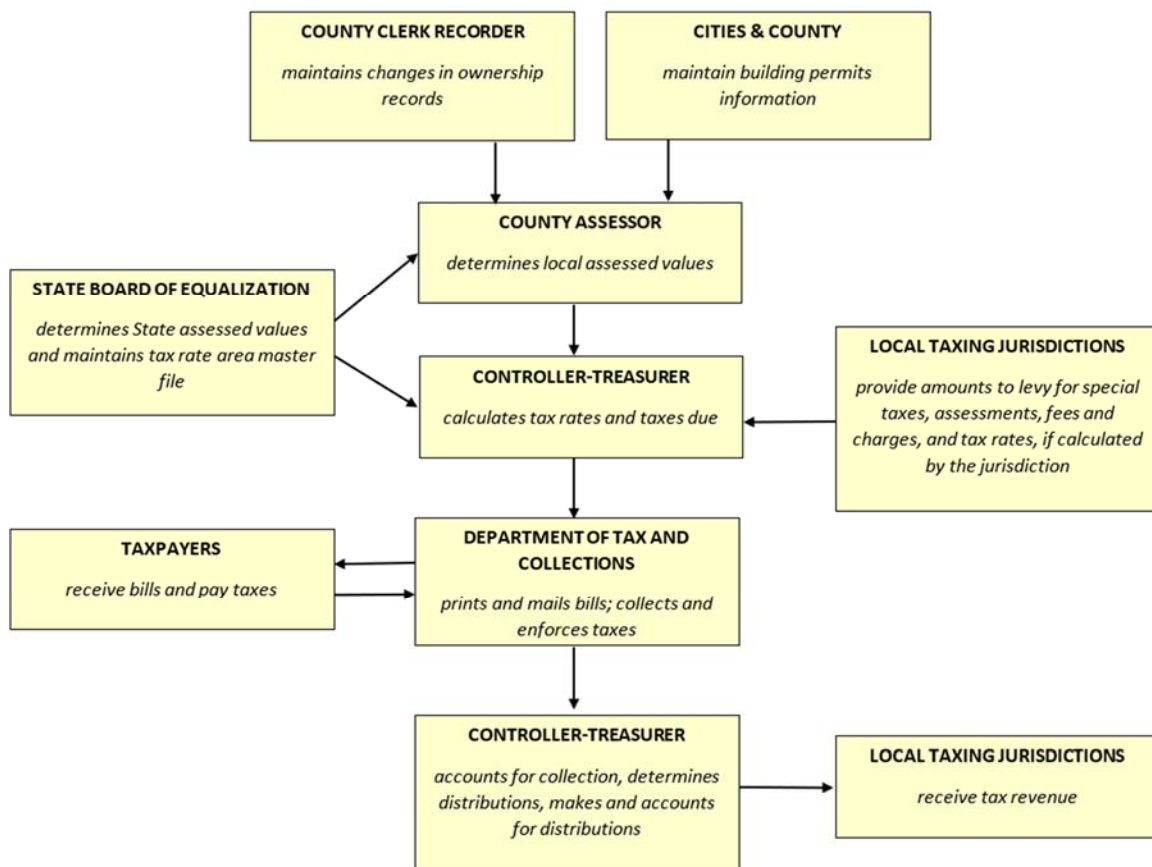


# FISCAL YEAR 2016-17 PROPERTY TAX HIGHLIGHTS

## ADMINISTRATION TEAM

The County Assessor, Controller-Treasurer and Department of Tax and Collections (DTAC) comprise the primary County property tax administration team. The Assessor is responsible for establishing assessed values used in calculating property taxes and maintaining ownership and address information. The Controller-Treasurer calculates tax rates, applies tax rates to assessed values, and calculates taxes that are levied which are then given to DTAC. DTAC bills and collects the taxes and reports the amounts collected to the Controller-Treasurer. The Controller-Treasurer then distributes the collected taxes to the appropriate county-wide jurisdictions, including schools, the County, cities and special districts.

The diagram below shows an overview of property tax process in County of Santa Clara:



# FISCAL YEAR 2016-17 PROPERTY TAX HIGHLIGHTS

## ASSESSED VALUATION

Taxable property is assessed by the County Assessor, with the exception of public utility property which is assessed by the State Board of Equalization. It is the responsibility of the Assessor to locate all taxable property, establish a value for all property subject to local property taxation, list the value of all taxable property on the local assessment roll, and apply all legal exemptions.

The assessed value of a property is determined and enrolled to the owner on January 1<sup>st</sup>, which is the tax lien date. The inflation adjustment (the lower of 2 percent or CPI) is applied, along with exemptions and other appraisable events. The Assessor may also temporarily reduce assessed property values pursuant to Proposition 8, which is a voter-approved Constitutional amendment (amended and adopted in November 1978).

The main categories of taxable property include real property, business and personal property, vessels and aircraft. Real property, is defined as: land, mines, minerals, timber and improvements such as buildings, structures, crops, trees and vines. These properties are classified as “secured” for assessment and collection purposes.

Business personal property (items such as machinery, equipment, office tools and supplies), vessels and aircraft, is classified as “unsecured” property.

Other significant processes related to assessment roll include:

- **Supplemental assessment:** Reassessment of taxable property values due to change in ownership or completion of new construction that occur during the fiscal year is classified as a “supplemental” assessment.
- **Exemptions:** There are numerous full and partial exclusions and exemptions provided by the State Constitution and the State legislature, that exclude certain property from taxation. Eligibility for such exemptions depends on the characteristics of the owners and property (e.g. disabled, elderly, charitable organizations). Partial exemptions from taxation for owner-occupied residences in an amount of up to \$7,000 per single family residence are reimbursed by the State as homeowner’s exemption, “HOPTR”.
- **Assessment appeals:** This process allows taxpayers to dispute values through administrative and judicial processes.
- **Unitary Roll:** The Unitary Roll contains properties such as railroads and utilities crossing the County and is valued by the State Board of Equalization.

# FISCAL YEAR 2016-17 PROPERTY TAX HIGHLIGHTS

Fiscal Year 2016-17 is the sixth consecutive year in which the assessment roll increased for the County. The roll summary table below shows the growth of countywide assessment roll of the recent 10 years. The assessed valuation for Fiscal Year 2016-17 is \$419 billion, represents an 8 percent increase when compared to the prior fiscal year, and a 150 percent increase when compared to 10 years ago, Fiscal Year 2007-08.

<b>Ten-Year Assessment Roll Summary</b>			
<b>(Exclusive of public utility valuation and nonreimbursable exemptions)</b>			
<b>Year</b>	<b>Net Local Roll</b>	<b>Change in Value</b>	<b>Percentage Change</b>
2016-17	\$ 419,270,051,518	\$ 30,934,799,941	7.97%
2015-16	388,335,251,577	30,996,005,632	8.67%
2014-15	357,339,245,945	22,758,371,951	6.80%
2013-14	334,580,873,994	25,772,654,328	8.35%
2012-13	308,808,219,666	9,711,486,101	3.25%
2011-12	299,096,733,565	2,622,622,011	0.88%
2010-11	296,474,111,554	(7,382,109,767)	-2.43%
2009-10	303,856,221,321	541,990,393	0.18%
2008-09	303,314,230,928	19,801,311,453	6.98%
2007-08	283,512,919,475	21,597,627,615	8.25%

Source: Santa Clara County Assessor's Office.

The growth in assessed valuation occurred across the county, especially in areas where high-tech industries are domiciled. The table below shows the assessed valuation by cities and the growth compared to last year.

<b>*Assessed Valuation by Cities</b>			
	<b>FY2016/17</b>	<b>FY2015/16</b>	<b>Growth</b>
<b>Campbell</b>	\$ 8,858,256,103	\$ 8,231,300,084	7.62%
<b>Cupertino</b>	21,346,570,360	19,395,507,127	10.06%
<b>Gilroy</b>	7,700,974,884	7,114,097,533	8.25%
<b>Los Altos</b>	13,713,091,004	12,831,411,774	6.87%
<b>Los Altos Hills</b>	7,093,263,573	6,657,168,224	6.55%
<b>Los Gatos</b>	11,544,997,211	10,634,839,902	8.56%
<b>Milpitas</b>	16,018,809,160	15,058,758,945	6.38%
<b>Monte Sereno</b>	1,958,060,287	1,853,661,862	5.63%
<b>Morgan Hill</b>	8,312,464,115	7,708,893,912	7.83%
<b>Mt View</b>	25,232,918,082	22,425,807,479	12.52%
<b>Palo Alto</b>	31,954,381,415	29,415,753,627	8.63%
<b>San Jose</b>	160,547,694,108	150,039,890,644	7.00%
<b>Santa Clara</b>	36,638,297,227	32,927,776,939	11.27%
<b>Saratoga</b>	13,670,793,906	12,994,088,421	5.21%
<b>Sunnyvale</b>	38,199,341,129	34,799,723,291	9.77%

\*Assessed Valuation included net local and SBE roll, without Aircraft.  
Source: Tax rate book

# FISCAL YEAR 2016-17 PROPERTY TAX HIGHLIGHTS

## FACTORS CAUSING CHANGES TO THE ASSESSMENT ROLL

As indicated in the County Assessor's published Annual Report, the growth for the 2016-17 Assessment Roll is primarily due to the reassessment resulting from ownership changes and significant new construction, which has a similar trend to the Fiscal Year 2015-16 Assessment Roll.

Factors Causing Change to the 2016-2017 Assessment Roll (in billions)					Factors Causing Change to the 2015-2016 Assessment Roll (in billions)				
Reduction(s)	Assessed Value	Increases	Assessed Value	% of Change	Reduction(s)	Assessed Value	Increases	Assessed Value	% of Change
Exemptions	-2.94	Changes in ownership**	16.58	48.86	Exemptions	-1.77	Changes in ownership**	14.00	42.72
Subtotal, declines in values	<b>-\$2.94</b>	New construction**	6.90	20.33	Subtotal, declines in values	<b>-\$1.77</b>	Proposition 8 net change+	3.09	9.43
		CCPI inflation factor (1.52%)	2.94	8.65			New construction**	5.19	15.84
		Corrections/Board/Other	2.88	8.49			Corrections/Board/Other	2.63	8.01
		Business Personal Property	2.41	7.10			Business Personal Property	2.69	8.21
		Proposition 8 net change+	2.23	6.57			CCPI inflation factor (2.0%)	5.17	15.79
		Subtotal, increases in value	<b>\$33.94</b>	<b>100.00%</b>			Subtotal, increases in value	<b>\$32.77</b>	<b>100.00%</b>
		Grand Total of Changes to Assessment Roll	<b>\$31.00</b>				Grand Total of Changes to Assessment Roll	<b>\$31.00</b>	
** Net of CCPI annual increase. + Reflects those properties that did not establish a new base year value. Note: A limited portion of new construction is reflected in the change in ownership figures.					** Net of CCPI annual increase. + Reflects those properties that did not establish a new base year value. Note: A limited portion of new construction is reflected in the change in ownership figures.				

For more information on assessment rolls and the Assessor's Annual Report, please visit the County Assessor's website at

<https://www.sccassessor.org/index.php/forms-and-publications/annual-report>

### 2016-2017 Assessor's Annual Report

Office of the County Assessor  
Lawrence E. Stone, Assessor



To visit us online go to:  
[www.sccassessor.org](http://www.sccassessor.org)

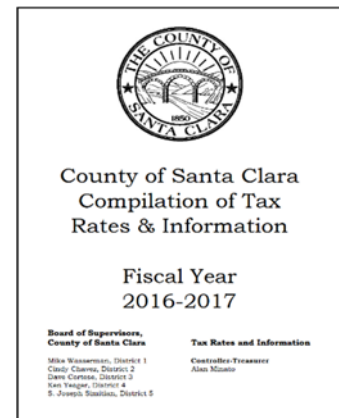


# FISCAL YEAR 2016-17 PROPERTY TAX HIGHLIGHTS

## TAX LEVY

Once the assessed valuation is determined and enrolled by the Assessor, it is delivered to the Controller-Treasurer on or before July 1<sup>st</sup>. The tax roll is then calculated by the Controller-Treasurer by multiplying the value of each parcel by the 1 percent tax rate plus the amount that is necessary to make annual payments on general obligation bonds or other indebtedness that has been approved by the voters. Most outstanding bonds in the county fund school facilities.

The tax rates are approved by the County Board of Supervisors and applied to the assessed value of property located within the County. Each tax rate area in the county is serviced by a unique different combination of taxing jurisdictions. Depending on the tax levy of the serving taxing jurisdictions, the tax rate may vary among tax rate areas. The tax rate per tax rate area information is published in the County of Santa Clara Compilation of Tax Rates and Information, which is prepared annually by the Controller-Treasurer and, is available on the County's website at [www.sccgov.org/tra](http://www.sccgov.org/tra)

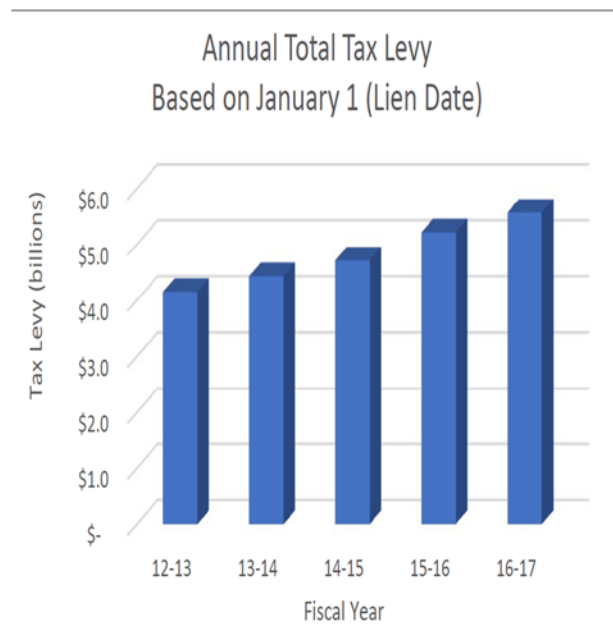


In addition to the above taxes, numerous special charges permitted by law are included in the taxes to be collected. These special charges, along with calculated taxes due, are forwarded to the Tax Collector in September and placed on the tax bills.

Below are tables showing Fiscal Year 2016-17 tax levy and most recent 5 years tax levy chart:

Fiscal Year 2016-17 Tax Levy	
Secured Value	\$ 392,582,303,622
Unsecured Value	24,439,939,339
Unitary, Railroad, and State Utilit	3,685,375,591
<b>Taxable Value (Before exemption)</b>	<b>420,707,618,552</b>
Homeowners' Exemptions	1,881,380,983
<b>Total Taxable Value</b> <sup>2</sup>	<b>422,588,999,535</b>
1% Ad Valorem Tax Rate	1%
1% Ad Valorem Property Tax	4,225,889,995
Voter Approved Debt (Bonds) <sup>3</sup>	837,121,678
Special Charges <sup>4</sup>	505,012,343
<b>Total Tax Levy</b>	<b>\$ 5,568,024,017</b>

<sup>1</sup> Unitary, Railroad, and State Utility properties are assessed annually by the State Board of Equalization.  
<sup>2</sup> Based on the beginning roll information without roll corrections.  
<sup>3</sup> Includes debt service for county, cities, schools, and special districts.  
<sup>4</sup> Based on the August annual enrollment





# FISCAL YEAR 2016-17 PROPERTY TAX HIGHLIGHTS

## TAX BILL AND COLLECTION

The Department of Tax and Collections mails annual, secured tax bills to taxpayers by November 1 of each year. Secured taxes are due in two installments. The first installment is due and payable on November 1, and becomes delinquent if not paid by December 10. The second installment is due and payable on February 1 and becomes delinquent if not paid by April 10.

Secured taxes that are not paid by the delinquency date are subject to penalties. The penalty for payments made after the delinquency date but before the close of the current fiscal year is 10 percent of the value of the tax. Beginning July 1 of the subsequent fiscal year, a redemption penalty of 1.5 percent of the defaulted tax amount will be added each month until amounts owed are paid.

Unsecured tax bills are mailed to taxpayers by July 1 of each year. Unsecured taxes are due on the lien date, which is January 1 of each year and become delinquent after August 31. Unpaid Assessments are subject to 10% penalty on September 1, interest accrued at the rate of 1.5% per month.

Supplemental taxes are billed when there is a change in ownership or when new construction is completed. Supplemental tax bills are in addition to the regular secured tax bills and are due when issued, and subject to penalties and interest if not paid by the delinquency date.

Below are tables showing secured taxes collections and delinquent rates for the past five years:

Secured Taxes Collection as of Jun 30		Delinquent Secured Taxes as of Jun 30	
	<u>Amount</u>		<u>Rate</u>
June 30, 2016	\$ 4,917,132,786	June 30, 2016	0.55%
June 30, 2015	4,444,119,751	June 30, 2015	0.41%
June 30, 2014	4,137,035,230	June 30, 2014	0.66%
June 30, 2013	3,845,832,298	June 30, 2013	0.82%
June 30, 2012	3,659,797,683	June 30, 2012	1.17%

*Source: Department of Tax and Collections*

# FISCAL YEAR 2016-17 PROPERTY TAX HIGHLIGHTS

## TOP TEN TAXPAYERS

The top ten taxpayers for Santa Clara County, in Fiscal Year 2016-17 are shown below. They represent 4.5 percent of the total tax collected for the year:

Top 10 Taxpayers in Fiscal Year 2016-17		
Taxpayer	Type of Business	Property Taxes Paid
		<i>(millions)</i>
Pacific Gas & Electric Co.	Utilities	\$ 47.60
Apple/Campus Holdings Inc	Computer Manufacturing	45.02
Google Inc	Internet	32.14
Cisco Technology Inc	Computer Manufacturing	18.08
Forty Niners SC Stadium	Entertainment	12.71
The Irvine Company	Real Estate	12.59
Lockheed Missiles and Space Co Inc	Aerospace	10.71
Westfield Malls	Retail	10.61
Intel Corporation	Chip Manufacturing	10.27
AT&T California	Communications	8.75

Source: Santa Clara County Department of Tax and Collections

# FISCAL YEAR 2016-17 PROPERTY TAX HIGHLIGHTS

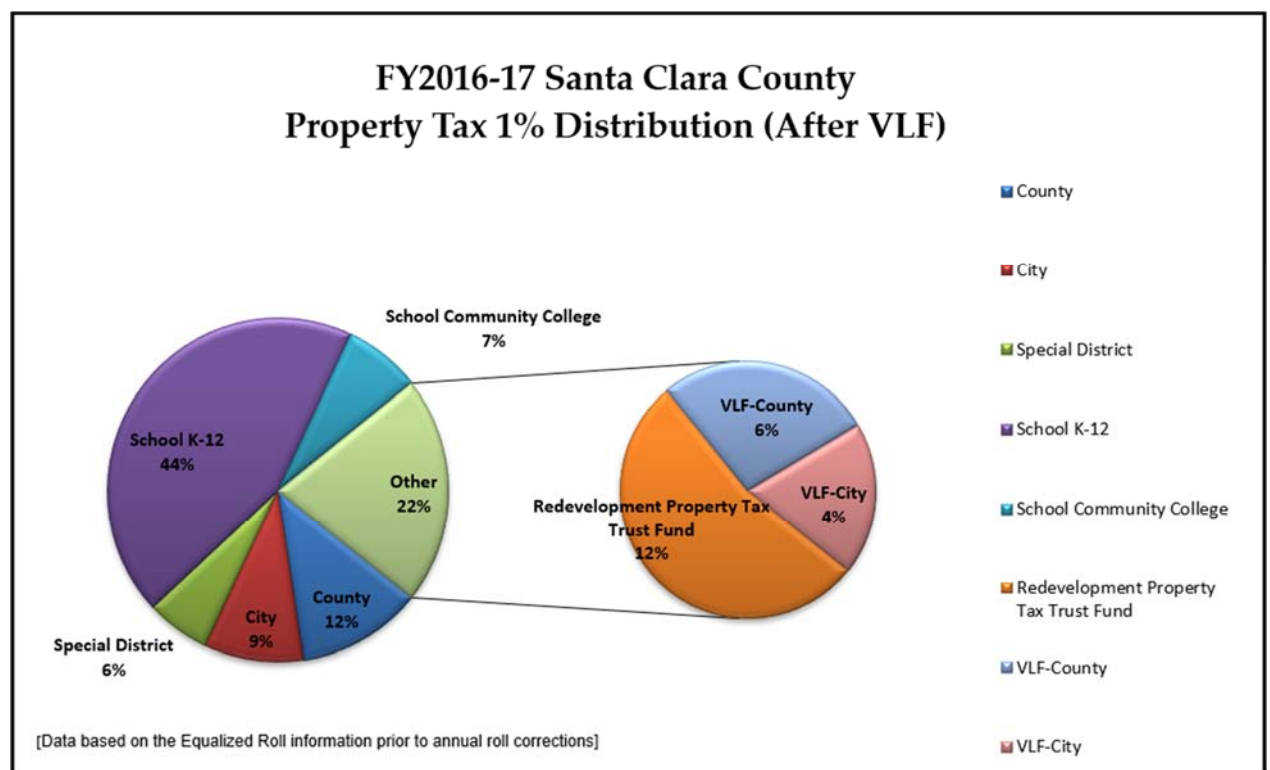
## WHERE MY TAXES GO

After collection, taxes are forwarded from the Department of Tax and Collections to the Controller-Treasurer Department for apportionment and distribution to all eligible jurisdictions in the County. The law requires the County Auditor to allocate the revenue in accordance with specified formulas and procedures.

AB 8 (Assembly Bill 8 of 1979-80, with many subsequent amendments), establishes the basic tax apportionment system. It ensures that in any fiscal year, a local government will receive property tax revenue equal to the amount which it received in the prior fiscal year, adjusted for positive or negative current year assessment growth.

Adding to the complex tax allocation process, legislation (SB 1096) was enacted in fiscal year 2004-05 for only cities and the county. It permanently swaps Motor Vehicle License Fee revenue for Property Taxes (the VLF Swap). The legislation specifies that the property tax revenues necessary for the VLF Swap are to be taken from the County Education Revenue Augmentation Fund (ERAF).

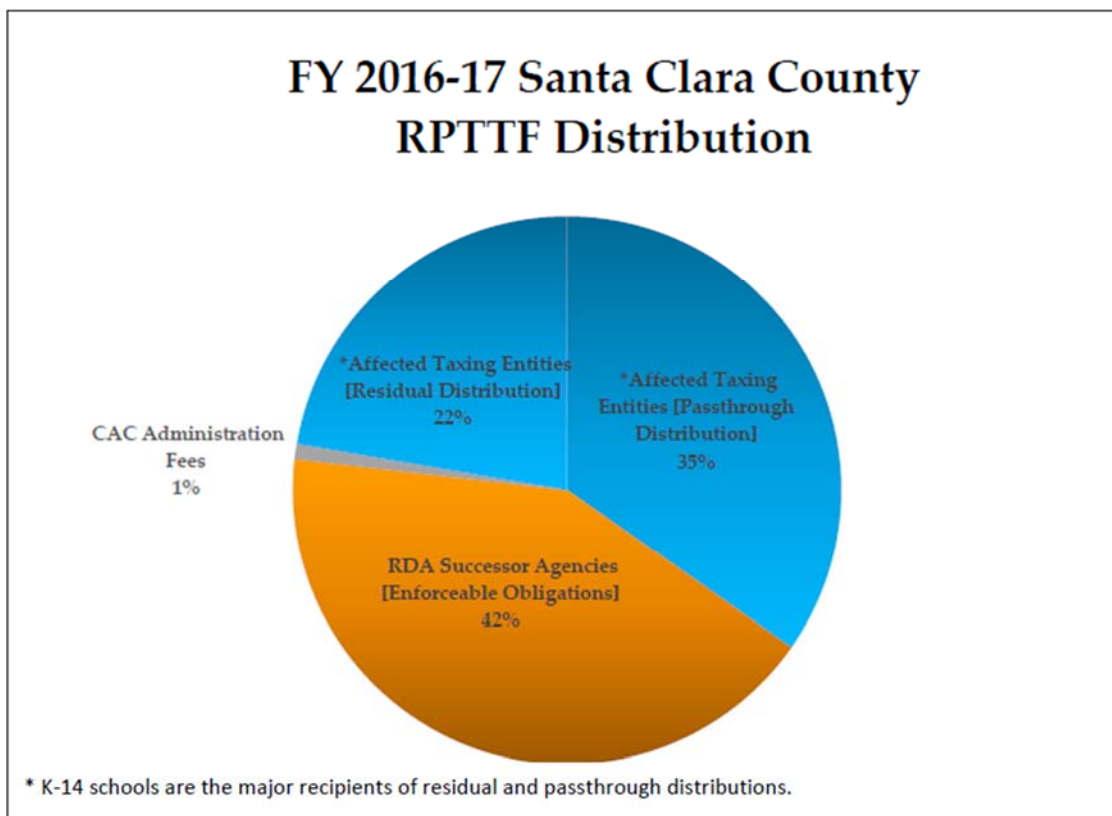
The chart below shows the distribution of the 1 percent ad valorem property tax after VLF for Fiscal Year 2016-17 based on the July 1<sup>st</sup> Assessor's assessment roll information.



# FISCAL YEAR 2016-17 PROPERTY TAX HIGHLIGHTS

In fiscal year 2011-12 the dissolution of Redevelopment Agencies (RDAs) was upheld by the California Supreme Court and all RDAs were dissolved. Newly established Successor Agencies were created to wind down each RDA's affairs and to pay off the RDA existing debt obligations. RDAs had been funded by diverting property tax growth in project areas away from schools, the County, special districts and cities (affected taxing entities). These diverted funds were called "tax increment". The tax increment revenue which had previously been paid to each RDA is now required to be transferred to a new trust fund, Redevelopment Property Tax Trust Fund (RPTTF). The RPTTF is administered by the Controller-Treasurer for the benefit of the holders of enforceable obligations and the taxing entities located in the redevelopment project area.

During Fiscal Year 2016-17, \$504.5 million of tax increment was deposited into the RPTTF with \$4.5 million distributed to the County for administration fees, \$175.5 million distributed to affected taxing entities for pass-throughs (payment obligations to taxing entities), and \$212 million to successor agencies for enforceable obligation payments. The remaining \$112.5 million was distributed to the affected taxing entities through residual distributions.



# FISCAL YEAR 2016-17 PROPERTY TAX HIGHLIGHTS

## ACTUAL DISTRIBUTION

### 1% AD VALOREM PROPERTY TAX (COUNTY AND CITIES)

The tables presented on page 12 through 15 show the actual distribution of 1 percent ad valorem property tax and voter-approved debt levy to taxing agencies during Fiscal Year 2016-17.

	*Secured	Unsecured	Supplemental	Homeowner's Exemption Subvention	Vehicle License Fee Swap
Santa Clara County	\$ 414,414,961	\$ 40,204,646	\$ 19,845,079	\$ 2,576,985	\$ 245,818,444
<b>CITIES:</b>					
Campbell City	7,344,631	557,317	284,116	40,442	4,051,172
- Campbell Municipal Lighting District	894,590	66,835	34,067	4,850	-
Cupertino City	11,927,238	784,922	384,321	57,044	6,967,237
Gilroy City	7,066,227	462,732	235,593	33,583	4,318,020
- Gilroy Parking District No.01	8,037	401	218	29	-
Los Altos City	14,690,784	965,765	493,826	70,067	3,382,538
Los Altos Hills Town	3,850,987	253,670	128,528	18,411	986,645
Los Gatos Town	8,686,043	667,784	343,123	48,467	3,237,955
Milpitas City	12,688,778	1,605,212	822,581	116,447	6,337,992
Monte Sereno City	1,114,815	73,479	36,761	5,336	383,930
- Loma Serena Municipal Lighting District	2,041	134	71	10	-
Morgan Hill City	4,387,630	517,380	263,132	37,548	3,444,852
Mountain View City	30,396,925	2,473,454	1,225,966	179,702	9,163,838
- Mountain View Parking District No.02	882,238	52,686	26,206	3,824	-
Palo Alto City	28,367,916	1,983,396	942,737	135,030	7,362,856
- Palo Alto California Ave Area Road Maintenance	88,994	5,838	2,748	425	-
San Jose City	157,229,861	16,236,778	6,848,965	972,326	90,712,383
- San Jose Maintenance District No.01	208,228	13,666	7,057	991	-
Santa Clara City	28,089,245	2,291,057	1,138,170	166,398	12,332,716
- Santa Clara Bridge District No.01	52,223	4,126	2,050	300	-
- Santa Clara Parking District No.122	667	1,016	537	74	-
Saratoga City	7,262,416	478,160	242,733	34,701	3,326,981
- Azule Municipal Lighting District	34,606	2,280	1,184	165	-
- Fredericksburg Drive Parking District	963	63	33	5	-
- Greenbriar Parking District	6,733	443	228	32	-
- Manor Drive Parking District	4,890	322	165	23	-
- Saratoga-Quito Municipal Lighting District	69,168	4,555	2,334	330	-
- Saratoga Municipal Lighting District	76,787	5,053	2,594	367	-
- Saratoga Village Parking District No.01	41,131	2,712	1,436	196	-
Sunnyvale City	44,329,586	3,069,488	1,558,383	222,858	16,217,917
<b>Total Cities</b>	<b>\$ 369,804,378</b>	<b>\$ 32,580,724</b>	<b>\$ 15,029,864</b>	<b>\$ 2,149,981</b>	<b>\$ 172,227,032</b>

# FISCAL YEAR 2016-17 PROPERTY TAX HIGHLIGHTS

## 1% AD VALOREM PROPERTY TAX (SCHOOL DISTRICTS)

	*Secured	Unsecured	Supplemental	Homeowner's Exemption Subvention	Vehicle License Fee Swap
<b>SCHOOLS:</b>					
<b>ERAF</b>					
Education Revenue Augmentation Fund K-12	\$ 478,676,060	\$ 31,685,038	\$ 16,788,153	\$ 2,299,094	\$ (360,967,484)
Education Revenue Augmentation Fund CC	79,716,710	5,276,694	2,691,234	382,881	(60,114,016)
<b>subtotal (ERAF)</b>	<b>558,392,770</b>	<b>36,961,732</b>	<b>19,479,386</b>	<b>2,681,975</b>	<b>(421,081,500)</b>
County School Service (COE)	121,945,254	9,108,970	4,805,966	661,046	-
<b>ELEMENTARY</b>					
Alum Rock Elementary	22,533,626	1,507,069	4,503,364	114,440	-
Berryessa Elementary	27,490,137	1,806,040	2,399,407	133,882	-
Cambrian Elementary	13,491,112	915,087	1,021,739	67,486	-
Campbell Elementary	45,611,983	3,109,164	19,333	222,236	-
Cupertino Elementary	91,199,697	5,990,332	5,776,872	439,900	-
Evergreen Elementary	41,945,286	2,765,252	3,989,621	205,124	-
Franklin McKinley Elementary	21,820,306	1,526,227	3,444,604	116,206	-
Lakeside Joint Elementary	274,310	17,882	-	1,278	-
Loma Prieta Joint Elementary	672,164	42,197	-	3,013	-
Los Altos Elementary	37,185,862	2,447,683	-	174,923	-
Los Gatos Elementary	23,059,508	1,697,152	-	121,322	-
Luther Burbank Elementary	926,300	60,695	167,006	4,675	-
Moreland Elementary	21,628,049	1,420,523	1,599,760	104,845	-
Mountain View-Whisman Elementary	38,125,531	3,101,943	75	222,049	-
Mount Pleasant Elementary	6,256,498	411,022	795,690	31,029	-
North County Joint Union Elementary	71,591	4,473	-	319	-
Oak Grove Elementary	20,857,036	1,762,052	3,368,141	132,786	-
Orchard Elementary	2,847,239	606,042	278,731	43,905	-
Saratoga Elementary	23,487,700	1,546,093	-	110,420	-
Sunnyvale Elementary	52,283,610	3,630,866	-	259,662	-
Union Elementary	25,195,747	1,655,758	1,670,424	121,855	-
<b>subtotal (Elementary)</b>	<b>516,963,292</b>	<b>36,023,553</b>	<b>29,034,767</b>	<b>2,631,356</b>	<b>-</b>
<b>HIGH SCHOOL</b>					
Areawide North County Joint	36,969	2,310	-	165	-
Campbell High	69,071,642	4,636,969	-	331,392	-
East Side High	90,000,708	7,235,965	8,207,171	531,238	-
Fremont High	106,670,329	7,176,134	-	512,944	-
Los Gatos-Saratoga High	36,773,234	2,553,411	-	182,448	-
Mountain View-Los Altos High	60,326,578	4,348,237	-	311,009	-
San Benito High	78,056	4,877	-	348	-
<b>subtotal (High School)</b>	<b>362,957,516</b>	<b>25,957,902</b>	<b>8,207,171</b>	<b>1,869,544</b>	<b>-</b>
<b>UNIFIED</b>					
Gilroy Unified	43,296,168	2,836,924	3,472,815	209,955	-
Milpitas Unified	36,099,691	3,979,289	3,090,725	290,713	-
Morgan Hill Unified	43,869,229	3,680,045	2,779,650	263,809	-
Palo Alto Unified	148,807,355	9,925,160	-	698,608	-
Patterson Joint Unified	160,636	10,024	-	716	-
San Jose Unified	181,747,544	15,990,400	10,335,538	967,442	-
Santa Clara Unified	125,203,124	12,356,221	-	884,079	-
<b>subtotal (Unified)</b>	<b>579,183,747</b>	<b>48,778,063</b>	<b>19,678,728</b>	<b>3,315,322</b>	<b>-</b>
<b>COMMUNITY COLLEGE</b>					
Foothill-De Anza Community College	91,298,228	6,235,263	3,163,496	452,502	-
Gavilan Joint Community College	10,559,591	785,386	401,952	57,090	-
San Jose-Evergreen Community College	76,075,716	5,956,211	3,050,905	432,133	-
West Valley-Mission Community College	84,025,404	6,913,111	3,481,311	501,871	-
Yosemite Community College	24,609	1,536	798	111	-
<b>subtotal (Community College)</b>	<b>261,983,548</b>	<b>19,891,507</b>	<b>10,098,462</b>	<b>1,443,708</b>	<b>-</b>
<b>Total Schools</b>	<b>\$ 2,401,426,127</b>	<b>\$ 176,721,726</b>	<b>\$ 91,304,480</b>	<b>\$ 12,602,951</b>	<b>\$ (421,081,500)</b>

# FISCAL YEAR 2016-17 PROPERTY TAX HIGHLIGHTS

## 1% AD VALOREM PROPERTY TAX (SPECIAL DISTRICTS)

	*Secured	Unsecured	Supplemental	Homeowner's Exemption Subvention	Vehicle License Fee Swap
Aldercroft Heights County Water District	\$ 9,027	\$ 592	\$ 305	\$ 43	\$ -
Bay Area Air Quality Management District	7,006,291	528,258	268,382	38,337	-
El Camino Hospital	13,205,157	933,458	469,260	67,774	-
Guadalupe Coyote Resource Conservation District	198,875	13,837	7,143	1,004	-
Santa Clara County Library	24,357,845	1,899,736	947,585	134,243	3,036,025
Loma Prieta Resource Conservation District	73,320	5,444	2,782	395	-
Los Altos Fire District	9,454,902	623,329	319,203	45,222	-
Midpeninsula Open Space District	37,658,688	2,267,175	1,345,456	126,774	-
Rancho Rinconada Recreation & Park District	419,147	27,600	14,138	2,002	-
Santa Clara County Central Fire Protection District	67,876,419	4,691,756	2,312,346	331,731	-
Saratoga Cemetery District	830,691	54,645	28,173	3,963	-
Saratoga Fire District	6,402,414	421,844	218,509	30,587	-
South Santa Clara County Fire District	4,325,681	290,780	146,408	20,544	-
South Santa Clara Valley Memorial District	121,348	7,943	4,058	576	-
Purissima Hills Water	743,270	48,893	25,089	3,547	-
Pacheco Pass Water District	19,630	1,273	670	92	-
Pacheco Storm Drainage & Maintenance District	666	44	22	3	-
Santa Clara Valley Water District	74,141,391	5,699,124	2,896,722	413,591	-
<b>Total Special Districts</b>	<b>\$ 246,844,761</b>	<b>\$ 17,515,729</b>	<b>\$ 9,006,253</b>	<b>\$ 1,220,428</b>	<b>\$ 3,036,025</b>

## 1% AD VALOREM PROPERTY TAX (GRAND TOTAL)

	*Secured	Unsecured	Supplemental	Homeowner's Exemption Subvention	Vehicle License Fee Swap to Taxing Jurisdictions
<b>GRAND TOTAL</b>	<b>\$ 3,432,490,227</b>	<b>\$ 267,022,825</b>	<b>\$ 135,185,675</b>	<b>\$ 18,550,344</b>	<b>\$ 421,081,500</b>

\*Amount included Unitary property tax

# FISCAL YEAR 2016-17 PROPERTY TAX HIGHLIGHTS

## VOTER-APPROVED DEBT LEVIES

TAXING ENTITY	DEBT SERVICE
<b>COUNTY:</b>	\$ 226,944,429
<b>CITIES:</b>	
Gilroy	2,182,085
Palo Alto	4,569,623
San Jose	37,432,977
Saratoga	881,881
<b>Total Cities</b>	45,066,565
<b>SCHOOLS DISTRICTS:</b>	
<b>Elementary Schools</b>	
Alum Rock Elementary	8,606,912
Berryessa Elementary	8,453,207
Cambrian Elementary	2,740,415
Campbell Elementary	11,721,346
Cupertino Elementary	20,663,113
Evergreen Elem	13,694,316
Franklin McKinley Elementary	9,216,738
Lakeside Elementary	138,035
Loma Prieta Elementary	287,713
Los Altos Elementary	10,760,652
Los Gatos Elementary	7,149,753
Luther Burbank Elementary	450,955
Moreland Elementary	7,246,011
Mountain View-Whisman Elemen	12,300,015
Mount Pleasant Elementary	1,743,697
North County Joint Union Elemer	12,627
Oak Grove Elementary	14,438,303
Orchard Elementary	5,290,677
Saratoga Elementary	5,165,928
Sunnyvale Elementary	8,330,686
Union Elementary	9,907,674
<b>Subtotal Elementary Schools</b>	158,318,772

TAXING ENTITY	DEBT SERVICE
<b>High Schools</b>	
Campbell High	11,540,895
East Side High	61,428,721
Fremont High	28,867,787
Los Gatos-Saratoga High	11,798,147
Mountain View-Los Altos High	5,497,665
San Benito High	11,739
<b>Subtotal High Schools</b>	119,144,955
<b>Unified School Districts</b>	
Gilroy Unified	15,856,941
Milpitas Unified	8,875,199
Morgan Hill Unified	11,718,307
Palo Alto Unified	31,010,450
Patterson Joint Unified	28,046
San Jose Unified	58,105,832
Santa Clara Unified	47,819,448
<b>Subtotal Unified School Districts</b>	173,414,224
<b>Community Colleges</b>	
Foothill-De Anza Community College	36,751,999
Gavilan Community College	6,532,390
San Jose-Evergreen Community College	34,584,199
West Valley-Mission Community College	25,345,796
Yosemite Community College	8,819
<b>Subtotal Community Colleges</b>	103,223,204
<b>Total School Districts</b>	554,101,155
<b>SPECIAL DISTRICTS:</b>	
County Library	3,335,825
El Camino Hospital	10,700,133
Mid Peninsula Open Space	1,579,212
Santa Clara Valley Water District	37,597,206
Saratoga Fire District	507,624
<b>Total Special Districts</b>	53,720,001
<b>GRAND TOTAL DEBT SERVICE</b>	\$ 879,832,150



# FISCAL YEAR 2016-17 PROPERTY TAX HIGHLIGHTS

## SPECIAL CHARGES

In addition to the 1 percent tax charge, taxing jurisdictions are permitted by law to include special charges/assessments on secured tax bills. Below is the actual distribution of the special charges during Fiscal Year 2016-17.

Taxing Entities	Special Charges	Description	Taxing Entities	Special Charges	Description
<b>COUNTY:</b>			<b>Santa Clara City</b>		
County General	\$ 856,704	Weed Abatement		13,003	Parking
	271,759	County Lighting	Saratoga City	394,541	Landscape & Lighting
	7,089,553	Vector Control	Sunnyvale City	47,453	Administrative Citation
	415,128	Leap-Non Resp Penalty		1,023,614	Sewer
	53,250	El Matador Road Maintenance		186,541	Downtown Parking
	12,155,358	Open Space		2,343	Delinquent-Refuse/Sewer
<b>Total County</b>	<b>20,841,752</b>			7,329	Conway Rd Assessment
<b>CITIES:</b>				1,672,731	Community Facilities District
Campbell City	1,207,498	Lighting	<b>Total Cities</b>	<b>2,940,011</b>	
	180,951	Community Facilities District		<b>302,562,552</b>	
	1,388,449		<b>SCHOOL DISTRICTS:</b>		
Cupertino City	372,878	Environment/Storm	Alum Rock Elementary	3,897,354	Parcel Tax
Gilroy City	21,234	Delinquent Garbage	Berryessa Elementary	1,771,654	Parcel Tax
	1,497,740	Community Facilities District	Cambrian Elementary	773,344	Parcel Tax
	1,518,973		Campbell Elementary	1,174,628	Parcel Tax
Los Altos City	6,169,704	Sewer	Cupertino Elementary	8,733,000	Parcel Tax
	1,059,288	North County Library Service	Evergreen Elementary	2,497,300	Parcel Tax
	26,485	Raymundo Curb & Gutter	Evergreen Elementary	582,939	Community Facilities District
	49,555	Blue Oak Lane Sewer	Franklin McKinley Elementary	1,199,880	Parcel Tax
	7,305,031		Lakeside Joint Elementary	74,329	Parcel Tax
Los Altos Hills Town	2,702,685	Sewer	Loma Prieta Joint Elementary	164,056	Parcel Tax
	147,653	W Loyola Assessment District	Los Altos Elementary	10,187,050	Parcel Tax
	2,850,339		Los Gatos Elementary	2,786,900	Parcel Tax
Los Gatos Town	38,220	LND/LT	Moreland Elementary	1,073,880	Parcel Tax
Milpitas City	345,053	Lighting & Landscaping	Mountain View-Whisman Elementary	2,879,684	Parcel Tax
	1,725,711	Community Facilities District	Mount Pleasant Elementary	490,485	Parcel Tax
	1,795,446	Local Improvement District	Oak Grove Elementary	1,802,816	Parcel Tax
	3,866,209		Saratoga Elementary	484,092	Parcel Tax
Monte Sereno City	183,300	Police Services Assessment	Sunnyvale Elementary	1,078,284	Parcel Tax
	1,148	Rose Andrew Lighting	Union Elementary	1,283,520	Parcel Tax
	184,448		subtotal (Elementary)	42,935,194	
Morgan Hill City	184,782	Fox/Murphy Landscaping	<b>HIGH SCHOOL</b>		
	40,602	Community Facilities District	Campbell High	4,916,060	Parcel Tax
	743,421	Ranch Assessment District	Fremont High	5,257,210	Parcel Tax
	758,963	Madrone Business Park Assessment District	Los Gatos-Saratoga High	863,821	Parcel Tax
	1,727,768		subtotal (High School)	11,037,091	
Mountain View City	157,270	Downtown Parking Assessment	<b>UNIFIED</b>		
	35,297	Centre/Church/El Ranchito	Milpitas Unified	1,516,032	Parcel Tax
	13,424	Yardis Court Improvement	Morgan Hill Unified	529,805	Community Facilities District
	205,991		Palo Alto Unified	15,139,205	Parcel Tax
Palo Alto City	1,894	Underground Utility	Santa Clara Unified	2,707,950	Parcel Tax
	2,339,007	University Ave Lot #2 Parking	subtotal (Unified)	19,892,992	
	2,340,902		<b>Total Schools</b>	<b>73,865,277</b>	
San Jose City	166,713,593	Sewer	<b>SPECIAL DISTRICTS:</b>		
	231,075	Willow Glen Community Benefit Improvement District	County Library	5,824,984	Library Assessment
	8,670,279	Library Measure B	Santa Clara Valley Water District	41,514,032	Safe Clean Water
	85,174	Delinquent Garbage	Santa Clara Valley Water District	14,940,395	Flood Assessment
	89,061,128	Current Garbage	Burbank Sanitary District	815,572	Sewer
	25,193	Tree Violations	Cupertino Sanitary	12,595,063	Sewer
	2,052,929	Downtown Property-Based Improvement District	Lake Canyon Community Service District	58,350	Community Service District
	27,005	Abatement Cost	Lion's Gate Community Service District	774,694	Community Service District
	190,578	CSJ Sidewalk Repair	San Martin County Water District	26,180	Improvement Fund
	5,534,744	Maintenance	Sanitary District 2 & 3	2,727,739	Sewer
	2,222,557	Community Facilities District	Silver Creek Valley Country Club Geological Hazard	335,034	Geological Hazard
	434,417	Cap Ex Auto Community Facilities District	West Valley Sanitary	23,419,514	Sewer/Storm
	2,167,115	Hellyer-Piercy Bond	PACE	4,230,432	PACE Program
	277,415,788		<b>Total Special Districts</b>	<b>107,261,989</b>	
			<b>GRAND TOTAL</b>	<b>\$ 504,531,569</b>	