

PowerPoint
Presentation -
Assessor





OFFICE OF THE ASSESSOR, COUNTY OF SANTA CLARA

WEST TASMAN CAMPUS, 130 WEST TASMAN DRIVE SAN JOSE, CA 95134

Assessor Appeal Information - Basic Aid and FOGG Meetings Friday September 8, 2023

Division Chief for SSE
~Nora Galvez



Final County Totals

Countywide Totals	2024/2025 Roll as of 09-04-2023
CAWF (2024/2025 roll in progress) 	\$659,068,139,421
CTR (2023/2024 with roll corrections)	\$643,412,942,403
ROLL (2023/2024 at roll close without any changes)	\$643,755,110,987
CHANGE (to the 2023/2024 roll due to roll corrections)	(\$342,168,584)
PERCENTAGE CHANGE (to the 2023/2024 roll due to roll corrections)	-0.05%
GROWTH (between 2023/2024 and 2024/2025 assessment rolls)	\$15,313,028,434
PERCENTAGE GROWTH (LINE 6/LINE 3X100) 	2.38%

Appeals Summary Report by Appeal Year

Year	Appeals Count	Active Appeals	County Verified	\$ At risk Filed	\$ At Risk Active
2023	2,168	388	\$1,156,247,991	\$291,644,467	\$290,366,560
2022	4,671	2,748	\$73,060,899,000	\$34,154,946,685	\$30,935,122,037
2021	4,210	981	\$63,474,889,773	\$28,534,608,136	\$12,896,743,908
2020	4,419	551	\$66,902,060,349	\$27,312,525,132	\$10,405,795,771
2019	3,900	618	\$47,301,462,633	\$20,786,749,912	\$7,422,935,361
2018	3,105	536	\$45,451,759,734	\$21,166,680,197	\$7,656,211,051
2017	3,302	249	\$52,665,371,613	\$24,366,890,566	\$8,276,827,441
2016	4,309	244	\$55,099,893,159	\$25,868,040,066	\$4,978,322,122
2015	3,950	299	\$56,439,358,509	\$27,601,144,774	\$5,174,252,723
2014	5,687	217	\$55,546,621,342	\$27,874,263,265	\$4,045,785,641
2013	6,356	36	\$54,472,379,987	\$26,416,275,813	\$1,330,169,901
2012	8,176	16	\$59,746,534,760	\$26,975,379,490	\$661,373,720
2011-2000	64,187	47	\$514,699,381,954	\$242,515,432,830	\$1,991,633,283
TOTALS:	118,444	6,930	\$1,146,016,860,804	\$533,864,581,333	\$96,065,529,519

Appeals Summary Report for Active Appeals

Year 2020-2023	Appeal Category	Appeal Count	County Verified	Disputed Value
Total	RP CI (Commercial Industrial)	752	\$49,726,560,379	\$21,976,053,580
	RP MF (Multiple Family)	187	\$8,910,877,468	\$2,719,468,033
	RP SF (Single Family)	1,098	\$3,017,380,134	\$733,589,949
	RP PI (Possessory Interest)	37	\$4,843,586,067	\$3,215,791,382
	BD MH (Mobile Home)	0	\$0	\$0
	RP MISC (Miscellaneous)	125	\$4,735,620,696	\$3,054,958,698
	BD Other	4,390	\$90,706,948,406	\$52,433,898,277
	BOTH (BD & RP)	116	\$18,606,511,540	\$9,504,400,111
	Legal (CIO & New Construction)	161	\$2,250,919,750	\$853,158,167
	Other	72	\$3,203,033,046	\$1,574,211,322
	TOTAL	 6,938	\$186,001,437,486	 \$96,065,529,519



OFFICE OF THE ASSESSOR, COUNTY OF SANTA CLARA

WEST TASMAN CAMPUS, 130 WEST TASMAN DRIVE SAN JOSE, CA 95134

Contact Us:

Phone: 408-299-5500

E-Mail: assessor@asr.sccgov.org

West Tasman Campus
130 West Tasman Drive
San Jose, CA 95134

PowerPoint
Presentation -
Roll
Corrections



QUARTERLY PROPERTY TAX UPDATE

TAX ROLL CONTROL

By: Mary Ann Hardwicke
September 8, 2023



WHAT IF







NON-PROFIT ORGANIZATION





Agenda



1

TRC'S Role and High-Level Process

2

Types of Roll Corrections

3

Statistics

TRC'S ROLE

Correct/Change
Property Tax Bills



Value
Ownership Information
Others

SERVICE

SOLUTION

(408)808-7979

taxrollcontrol@fin.sccgov.org

Full Slate (Online)

Counter Calls

Provide
Customer
Service

TAX ROLL CONTROL

Corrects Property Tax Bills



Provides Customer Service

County of Santa Clara
GOVERNMENT CENTER

Assesses Values
Approves
Petitions



TAX ROLL CONTROL TEAM

Corrects Property Tax Bills



Provides Customer Service

County of Santa Clara
GOVERNMENT CENTER

Approves Appeal



Assesses Values
Approves
Petitions



TAX ROLL CONTROL

Corrects Property Tax Bills



Provides Customer Service

County of Santa Clara
GOVERNMENT CENTER

Approves Appeal

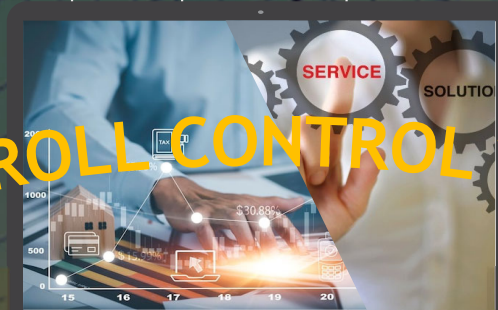


Special Assessments
Direct Charges

Assesses Values
Approves Petitions



TAX ROLL CONTROL TEAM



Corrects Property Tax Bills

Provides Customer Service

County of Santa Clara
GOVERNMENT CENTER

Approves Appeal



COB



AGENCY

Special Assessments
Direct Charges

Assesses Values
Approves Petitions



ASSESSOR



BOE

Assesses Values (State)

TAX ROLL CONTROL

Corrects Property Tax Bills



Provides Customer Service

County of Santa Clara GOVERNMENT CENTER

Approves Appeal



COB



AGENCY

Special Assessments
Direct Charges

Assesses Values
Approves Petitions



ASSESSOR



BOE

Assesses Values (State)

TAX ROLL CONTROL

Corrects Property Tax Bills



Provides Customer Service

County of Santa Clara GOVERNMENT CENTER

Approves Appeal



COB



AGENCY

Special Assessments
Direct Charges

Assesses Values
Approves Petitions



ASSESSOR



BOE

Assesses Values (State)

TAX ROLL CONTROL

Corrects Property Tax Bills



Provides Customer Service



DTAC

Collects Taxes
Issues Refunds

County of Santa Clara
GOVERNMENT CENTER

Approves Appeal



Special Assessments
Direct Charges

Assesses Values
Approves Petitions



Assesses Values (State)

TAX ROLL CONTROL

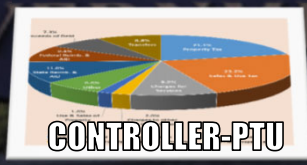


Corrects Property Tax Bills

Provides Customer Service



Collects Taxes
Issues Refunds



Reports /
Apportions Tax
Revenues

County of Santa Clara
GOVERNMENT CENTER

Agenda



1

TRC'S Role and High-Level Process

2

Types of Roll Corrections

SECURED



UNSECURED



Agenda



1

TRC'S Role and High-Level Process

2

Types of Roll Corrections

3

Statistics



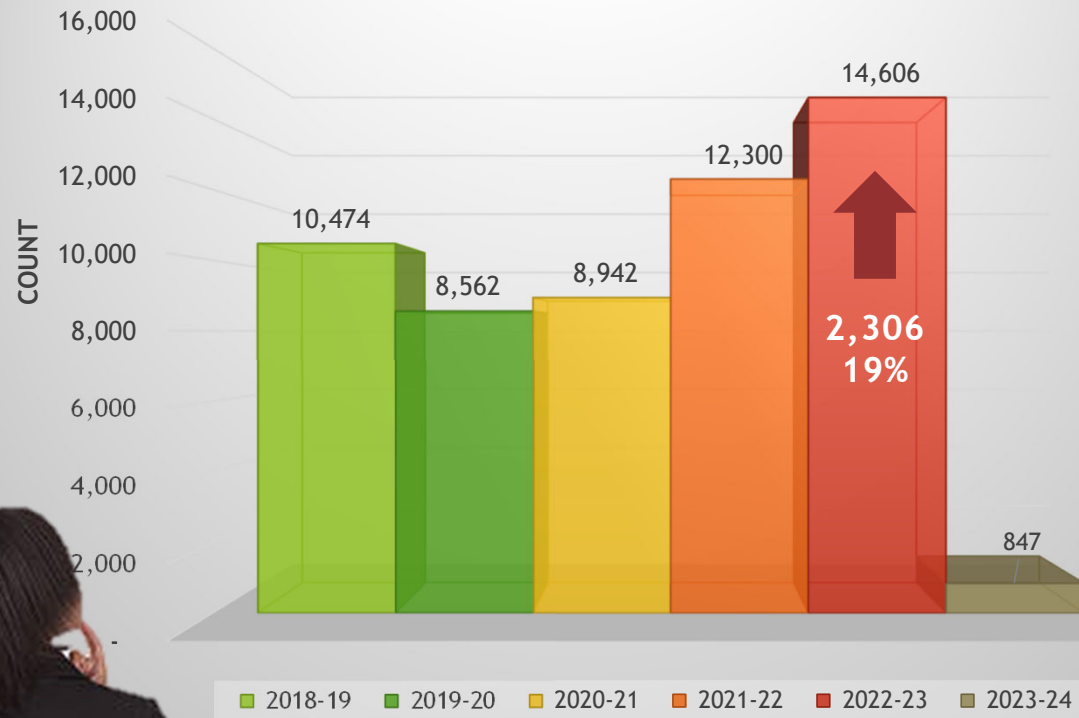
SECURED

UNSECURED

SECURED

UNSECURED

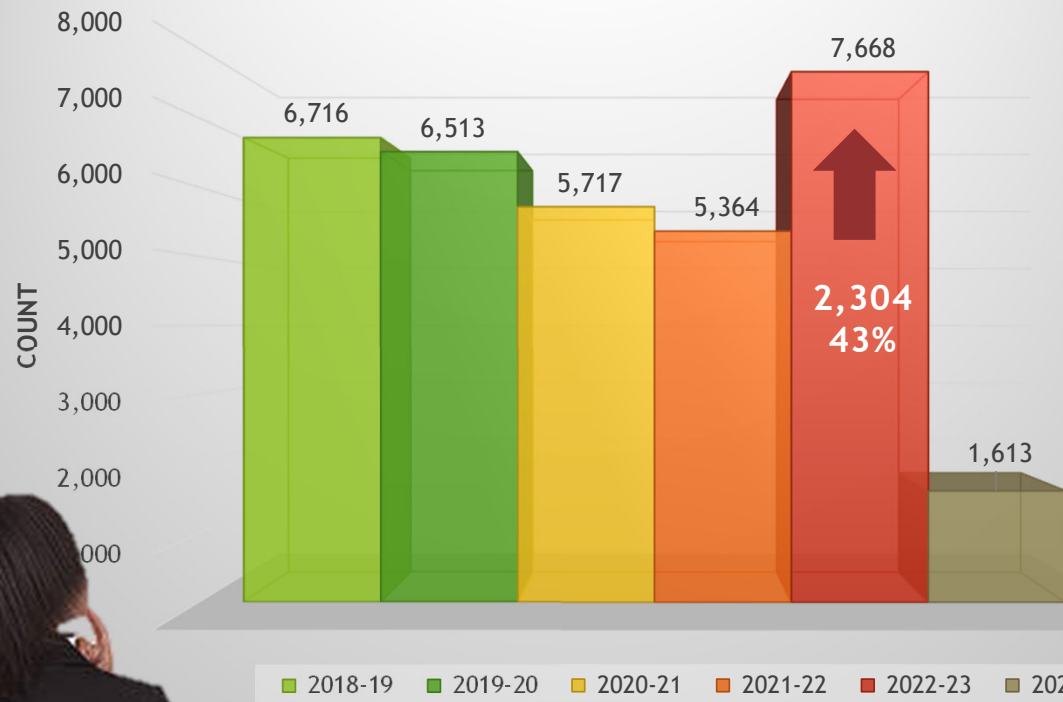
PER RECEIPT (FY 2019-8/31/2023)



SECURED

UNSECURED

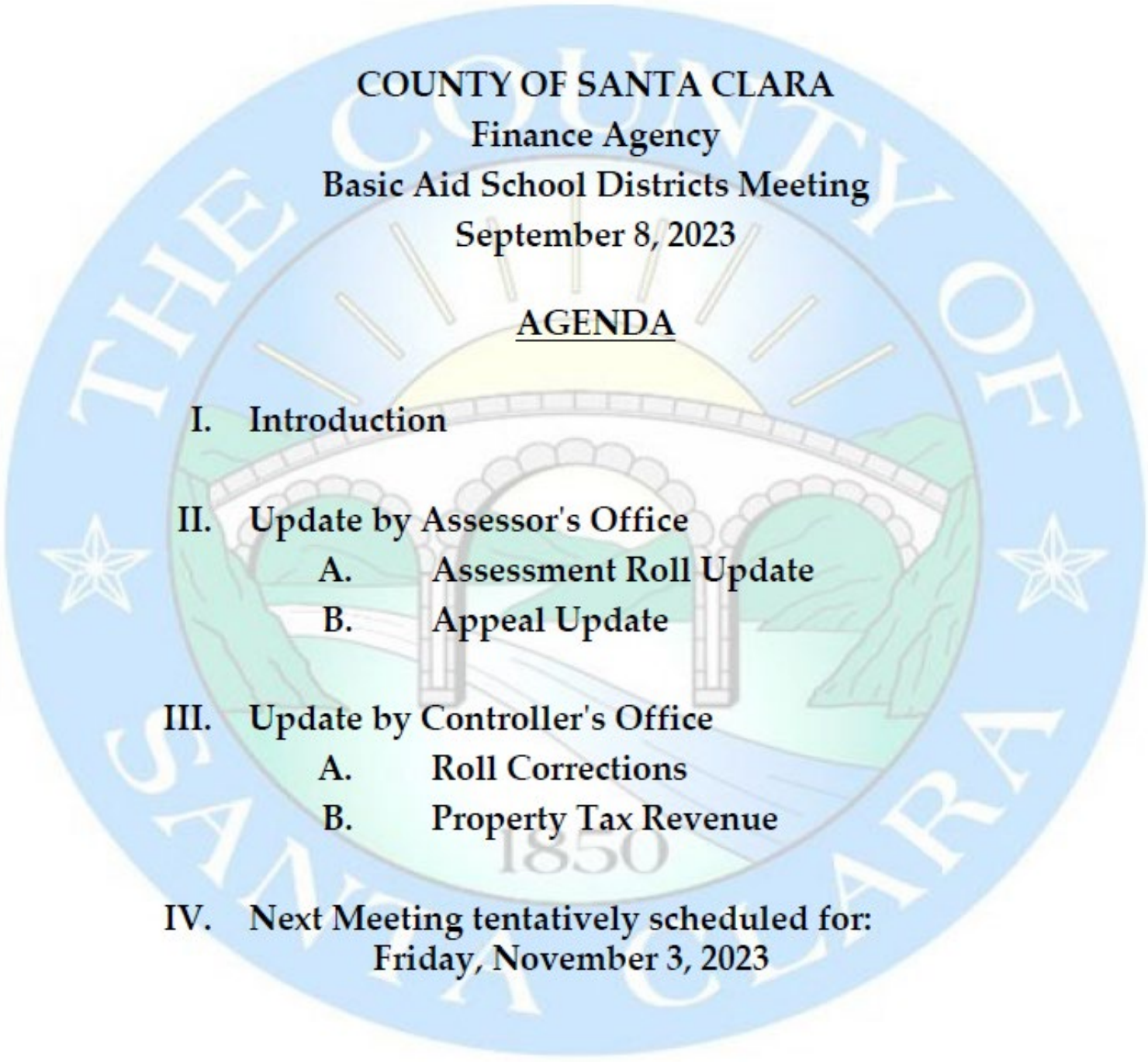
PER RECEIPT (FY 2019-8/31/2023)



Questions?
Let's Talk



PowerPoint
Presentation -
Property Tax
Revenue

The seal of Santa Clara County is a large, light blue circular emblem in the background. It features a central illustration of a bridge over a river, with a sun rising behind it. The words "THE COUNTY OF SANTA CLARA" are written around the perimeter, and "1850" is at the bottom. Two stars are on either side of the central scene.

COUNTY OF SANTA CLARA
Finance Agency
Basic Aid School Districts Meeting
September 8, 2023

AGENDA

- I. Introduction**
- II. Update by Assessor's Office**
 - A. Assessment Roll Update**
 - B. Appeal Update**
- III. Update by Controller's Office**
 - A. Roll Corrections**
 - B. Property Tax Revenue**
- IV. Next Meeting tentatively scheduled for:
Friday, November 3, 2023**



Property Tax Revenue Update

By Controller-Treasurer's Office



Home > School Districts > Schools Meetings

<https://controller.sccgov.org/school-districts/schools-meetings>

Schools Meetings

September 8, 2023 Meeting

Basic Aid
School District Meeting



Office of the Assessor and Controller



PowerPoint
Presentation

Available after meeting

Each fiscal quarter, school districts meet with the Office of the Assessor and Controller-Treasurer Department to review property tax revenue allocated to County schools.

Assessor's Report

PDF 3.11 MB

Revenue Update

PDF 978 KB

PowerPoint
Presentation

PDF 386 KB

Schools Meetings Archive

FY2022-23



COUNTY OF SANTA CLARA
 Finance Agency
 Basic Aid School Districts Meeting
 September 8, 2023
 1% Secured Tax Levy Summary

Schedule A
 -\$20M
 For Discussion Purposes

Item Description	FY 23-24	FY 22-23	FY 21-22	FY 20-21	FY 19-20	FY 18-19	FY 17-18	FY 16-17	FY 15-16	FY 14-15	FY 13-14										
	Estimate	[Actuals in \$M]																			
Ad Valorem Levy as of 07/01	6,246,746,645	5,862	5,445	5,183	4,847	4,527	4,211	3,926	3,629	3,328	3,095										
Asr Roll Corr up to 8/20 Equalized Roll	(5,442,556)	2	(8)	(6)	(2)	(9)	(3)	(2)	(10)	2	1										
Apportioned Refunds	32,830,626	23	(5)	(3)	(3)	(18)	(4)	(1)	5	(13)	(17)										
Ad Valorem Levy as of 8/31	6,274,134,715	5,887	5,432	5,174	4,842	4,500	4,204	3,923	3,624	3,317	3,079										
Roll Corrections from Sep thru June	(47,388,071)	(16)	(17)	(12)	(14)	(13)	(16)	(8)	(13)	(12)	(16)										
Year-End Secured Tax Levy (before FY RDA Roll Corrections)	6,226,746,645	5,871	5,415	5,162	4,828	4,487	4,188	3,915	3,611	3,305	3,063										
FY RDA Roll Correction Year-End Secured Tax Levy (after FY RDA Roll Corrections)	6,788,975	7	7	4	2	6	(2)	(1)	14	11	11										
	6,233,535,620	5,878	5,422	5,166	4,830	4,493	4,186	3,914	3,625	3,316	3,074										
% of YE to July 1st Levy	99.79%	100.26%	99.56%	99.67%	99.65%	99.24%	99.40%	99.70%	99.88%	99.65%	99.30%										
% of Current Year YE levy to Prior Year YE levy	106.05%	113.77%	104.94%	106.96%	107.50%	107.34%	106.95%	107.96%	109.30%	107.87%	109.18%										
	FY 23-24	FY 22-23	FY 21-22	FY 20-21	FY 19-20	FY 18-19	FY 17-18	FY 16-17	FY 15-16	FY 14-15	FY 13-14										
Net Roll Corrections (before RDA RC) in \$M:																					
July thru August	27	25	273%	(13)	44%	(9)	43%	(5)	28%	(27)	67%	(7)	29%	(3)	27%	(5)	30%	(11)	47%	(16)	50%
September thru June	(47)	(16)	-173%	(17)	56%	(12)	57%	(14)	72%	(13)	34%	(16)	71%	(8)	73%	(13)	70%	(12)	53%	(16)	50%
	(20)	9	100%	(30)	100%	(21)	100%	(19)	100%	(40)	100%	(23)	100%	(11)	100%	(18)	100%	(23)	100%	(32)	100%
% of Annual Roll Correction to beginning year levy	0.32%	-0.16%	0.55%	0.41%	0.39%	0.88%	0.55%	0.28%	0.50%	0.69%	1.03%										

Schedule B

July 1 Beg Roll (Tax Levy)	<u>FY 23-24</u>	<u>FY 22-23</u>	<u>Change</u>
Secured	6,246,746,645	5,862,353,895	6.56%
Unsecured (excl. Aircraft)	336,993,794	311,138,619	8.31%
HOPTR	17,057,110	16,853,990	1.21%
Total	<u>6,600,797,549</u>	<u>6,190,346,505</u>	6.63%

	<u>FY 23-24</u> <u>After Roll Corr.</u> <u>Estimate</u>	<u>FY 22-23</u> <u>Actual</u> <u>After RDA RC</u>	<u>Change</u>
Secured	6,233,535,620	5,878,454,631	6.04%
Unsecured	343,593,000	318,142,014	8.00%
HOPTR	17,057,000	17,352,737	-1.70%
Total	<u>6,594,185,620</u>	<u>6,213,949,383</u>	6.12%

Schedule B Cont'd

School District	Fiscal Year	Schools' AB 8 Factors	%	Secured								HOPTR		Unsecured		
				Secured, Net of Roll Correction & PY RDA RC (see Sch. C)	RDA SA / Comm. Agency Tax Increment Loss	Santa Clara RDA SATI Return to ATEs Directly	Secured, Net of RDA	Sec PY Adj	Secured Net of Roll Correction, RDA & PY Adj	Unitary	Total Net Secured	% Inc/(Dec)	% Inc/(Dec)	(see Sch. C)	% Inc/(Dec)	
				[a]	[b]	[c]	[d]=[a]+[b]+[c]	[e]	[f]=[d]+[e]	[g]	[h]=[f]+[g]	[i]	[j]			
						(note 1)										
Campbell Elem School District	FY 23/24 Estimate FY 22/23 Actual	0.0122029873 0.0121524634	0.42%	76,067,000 71,437,127	(3,115,000) (2,966,292)		72,952,000 68,470,835	(4,000) (86,293)	72,948,000 68,384,542	559,000 518,312	73,507,000 68,902,854	6.68%	208,000 208,634	-0.30%	4,193,000 3,866,028	8.46%
Cupertino Elem * School District	FY 23/24 Estimate FY 22/23 Actual	0.0219922910 0.0219570218	0.16%	137,089,000 129,074,341	- -		137,089,000 129,074,341	(7,000) (158,097)	137,082,000 128,916,244	1,083,000 1,002,553	138,165,000 129,918,797	6.35%	375,000 386,055	-2.86%	7,556,000 6,985,761	8.16%
Lakeside Joint Elem School District	FY 23/24 Estimate FY 22/23 Actual	0.0000676649 0.0000683848	-1.05%	422,000 401,990	- -		422,000 401,990	- (482)	422,000 401,508	6,000 5,150	428,000 406,658	5.25%	1,000 1,174	-14.82%	23,000 21,754	5.73%
Loma Prieta Joint Elem School District	FY 23/24 Estimate FY 22/23 Actual	0.0001409104 0.0001444417	-2.44%	878,000 849,104	- -		878,000 849,104	- (1,043)	878,000 848,061	42,000 38,996	920,000 887,057	3.71%	2,000 2,480	-19.35%	48,000 45,956	4.45%
Los Altos Elem School District	FY 23/24 Estimate FY 22/23 Actual	0.0096588634 0.0096957451	-0.38%	60,209,000 56,995,867	- -		60,209,000 56,995,867	(3,000) (69,204)	60,206,000 56,926,663	347,000 321,833	60,553,000 57,248,496	5.77%	165,000 166,457	-0.88%	3,319,000 3,084,583	7.60%
Los Gatos Elem School District	FY 23/24 Estimate FY 22/23 Actual	0.0062371915 0.0062108891	0.42%	38,880,000 36,510,375	(4,439,000) (4,152,777)		34,441,000 32,357,598	(2,000) (44,362)	34,439,000 32,313,236	332,000 307,538	34,771,000 32,620,774	6.59%	106,000 106,629	-0.59%	2,143,000 1,975,928	8.46%
Mtn View/ Whisman Elem School District	FY 23/24 Estimate FY 22/23 Actual	0.0135600867 0.0132889074	2.04%	84,525,000 78,116,106	(15,771,000) (13,926,095)		68,754,000 64,190,011	(5,000) (92,744)	68,749,000 64,097,267	489,000 452,739	69,238,000 64,550,006	7.26%	231,000 228,145	1.25%	4,659,000 4,227,089	10.22%
Orchard Elem School District	FY 23/24 Estimate FY 22/23 Actual	0.0022180731 0.0021985158	0.89%	13,826,000 12,923,973	(9,651,000) (9,156,199)		4,175,000 3,767,774	(1,000) (15,829)	4,174,000 3,751,945	47,000 43,264	4,221,000 3,795,209	11.22%	38,000 37,744	0.68%	762,000 699,471	8.94%
Saratoga Elem School District	FY 23/24 Estimate FY 22/23 Actual	0.0054668253 0.0055432566	-1.38%	34,078,000 32,585,792	- -		34,078,000 32,585,792	(2,000) (39,656)	34,076,000 32,546,136	233,000 215,205	34,309,000 32,761,341	4.72%	93,000 95,167	-2.28%	1,878,000 1,763,546	6.49%
Sunnyvale Elem School District	FY 23/24 Estimate FY 22/23 Actual	0.0159492651 0.0156256920	2.07%	99,418,000 91,854,735	(5,402,000) (4,682,008)		94,016,000 87,172,727	(5,000) (111,554)	94,011,000 87,061,173	755,000 698,341	94,766,000 87,759,514	7.98%	272,000 268,263	1.39%	5,480,000 4,971,130	10.24%
Campbell Union High School District	FY 23/24 Estimate FY 22/23 Actual	0.0177503298 0.0177044616	0.26%	110,647,000 104,074,485	(2,604,000) (2,465,888)		108,043,000 101,608,597	(6,000) (126,202)	108,037,000 101,482,395	820,000 758,773	108,857,000 102,241,168	6.47%	303,000 303,951	-0.31%	6,099,000 5,632,410	8.28%
Fremont Union High School District	FY 23/24 Estimate FY 22/23 Actual	0.0286134393 0.0283095816	1.07%	178,361,000 166,417,085	(4,662,000) (4,041,128)		173,699,000 162,375,957	(10,000) (203,001)	173,689,000 162,172,956	1,384,000 1,281,186	175,073,000 163,454,142	7.11%	488,000 486,021	0.41%	9,851,000 9,006,622	9.15%
Los Gatos-Saratoga High School District	FY 23/24 Estimate FY 22/23 Actual	0.0092077845 0.0092519134	-0.48%	57,397,000 54,386,918	(3,327,000) (3,112,489)		54,070,000 51,274,429	(3,000) (66,131)	54,067,000 51,208,298	468,000 433,814	54,535,000 51,642,112	5.60%	157,000 158,837	-1.16%	3,164,000 2,943,411	7.49%

Schedule C
For Discussion Purposes

COUNTY OF SANTA CLARA
Finance Agency
FY2023-24 Property Tax Levy

School District	Schools AB 8 Factors (Preliminary FY2023-24)	SECURED				UNSECURED
		1% Tax Levy			1% Tax Levy	
		July 1st	Roll Corr (Estimate)	PY RDA Roll Correction	Net of Roll Corrections Before RDA-TL Loss	FY23-24 Estimated (Note 1)
		6,246,746,645	(20,000,000)	6,788,975	\$ 6,233,535,620	\$ 343,593,000
	[a1]	[a2]	[a3]	[a]=[a1]+[a2]+[a3]		
Campbell Elem	0.0122029873	76,228,970	(244,060)	82,503	76,067,000	4,193,000
Cupertino Elem *	0.0219922910	137,380,270	(439,846)	149,066	137,089,000	7,556,000
Lakeside Joint Elem	0.0000676649	422,686	(1,353)	464	422,000	23,000
Loma Prieta Joint Elem	0.0001409104	880,231	(2,818)	981	878,000	48,000
Los Altos Elem	0.0096588634	60,336,472	(193,177)	65,824	60,209,000	3,319,000
Los Gatos Elem	0.0062371915	38,962,155	(124,744)	42,166	38,880,000	2,143,000
Mtn View/ Whisman Elem	0.0135600867	84,706,426	(271,202)	90,218	84,525,000	4,659,000
Orchard Unified	0.0022180731	13,855,741	(44,361)	14,926	13,826,000	762,000
Saratoga Elem	0.0054668253	34,149,872	(109,337)	37,633	34,078,000	1,878,000
Sunnyvale Elem	0.0159492651	99,631,018	(318,985)	106,082	99,418,000	5,480,000
Campbell Union	0.0177503298	110,881,813	(355,007)	120,195	110,647,000	6,099,000
Fremont Union	0.0286134393	178,740,906	(572,269)	192,193	178,361,000	9,831,000
Los Gatos-Saratoga High	0.0092077845	57,518,697	(184,156)	62,811	57,397,000	3,164,000
Mt. View - Los Altos High	0.0180478419	112,740,296	(360,957)	121,440	112,501,000	6,201,000
Palo Alto Unified	0.0370435693	231,401,792	(740,871)	252,503	230,913,000	12,728,000
San Jose Unified	0.0523999322	327,291,620	(1,047,879)	353,152	326,597,000	18,002,000
Santa Clara Unified	0.0488418651	305,102,757	(976,837)	333,269	304,459,000	16,782,000
Foothill - De Anza CCD *	0.0248618805	155,305,869	(497,238)	167,678	154,976,000	8,542,000
Gavilan CCD *	0.0028652812	17,898,686	(57,306)	19,622	17,861,000	984,000
San Jose - Evergreen CCD	0.0225395722	140,798,997	(450,791)	153,487	140,502,000	7,744,000
West Valley-Mission CCD	0.0265666982	165,955,433	(531,334)	180,868	165,605,000	9,128,000
County Office of Education	0.0352198182	220,009,281	(704,396)	239,053	219,544,000	12,101,000

Schedule B Cont'd

School District	Fiscal Year	Schools' AB 8 Factors	%	Other tax revenues							Total Property Tax Revenues before ERAF		Property Tax Revenues with ERAF		
				Supplemental	Timber Tax	Aircraft	Misc. Income	RPTTF: Pass Thru	RPTTF: Residual	RDA Other Asset Dist.	FY23-24 vs. FY22-23	% Inc/(Dec) to PY	ERAF	Property Tax Revenue with ERAF & RDA Residual	
				(note 2)		(note 3)		(note 4)	(note 5)	(note 6)			(note 7)		
				[k]	[l]	[m]	[n]	[o]	[p]	[q]	r=h+i+j+k+l+m+n+o+p+q				
Campbell Elem	FY 23/24 Estimate	0.0122029873	0.42%	0	0	0	0	0	1,365,000	0	79,273,000	6.63%		79,273,000	

- Note 2: Supplemental projected at 40% decrease from PY.
- Notes 4, 5: RPTTF Pass-Through and Residual estimated same as PY. Updated projection will be available in October.
- Note 6: RDA Other Asset amount is YTD actual.
- Note 7: ERAF projection not yet available.

Los Gatos Elem School District	FY 23/24 Estimate FY 22/23 Actual	0.0062571913 0.0062108891	0.42% 0.42%	0 0	400 383	0 0	0 32	3,100,000 3,106,206	1,705,000 1,705,179	0 0	41,851,400 39,515,131	5.38% 5.38%		41,851,400 39,515,131
Mtn View/ Whisman Elem School District	FY 23/24 Estimate FY 22/23 Actual	0.0135600867 0.0132889074	2.04% 2.04%	0 0	600 582	0 0	0 0	0 0	0 0	9,000 28,120	74,137,600 69,033,942	7.39% 7.39%		74,137,600 69,033,942
Orchard Elem School District	FY 23/24 Estimate FY 22/23 Actual	0.0022180731 0.0021985158	0.89% 0.89%	28,000 46,390	0 0	0 0	0 0	2,299,000 2,299,133	3,531,000 3,531,147	0 0	10,879,000 10,409,095	4.51% 4.51%		10,879,000 10,409,095
Saratoga Elem School District	FY 23/24 Estimate FY 22/23 Actual	0.0054668253 0.0055432566	-1.38% -1.38%	0 0	200 226	0 0	0 0	0 0	0 0	0 0	36,280,200 34,620,280	4.79% 4.79%		36,280,200 34,620,280
Sunnyvale Elem School District	FY 23/24 Estimate FY 22/23 Actual	0.0159492651 0.0156256920	2.07% 2.07%	0 0	0 0	0 0	0 0	596,000 596,282	4,173,000 4,172,770	0 0	105,287,000 97,767,959	7.69% 7.69%		105,287,000 97,767,959
Campbell Union High School District	FY 23/24 Estimate FY 22/23 Actual	0.0177503298 0.0177044616	0.26% 0.26%	0 0	0 0	0 0	0 0	908,000 907,985	1,134,000 1,134,478	0 0	117,301,000 110,219,992	6.42% 6.42%		117,301,000 110,219,992
Fremont Union High School District	FY 23/24 Estimate FY 22/23 Actual	0.0286134393 0.0283095816	1.07% 1.07%	0 0	0 0	0 0	0 0	515,000 514,662	3,602,000 3,601,595	0 0	189,509,000 177,063,042	7.03% 7.03%		189,509,000 177,063,042
Los Gatos-Saratoga High School District	FY 23/24 Estimate FY 22/23 Actual	0.0092077845 0.0092519134	-0.48% -0.48%	0 0	1,200 1,151	0 0	0 32	2,748,000 2,748,011	1,342,000 1,341,565	0 0	61,947,200 58,835,120	5.29% 5.29%		61,947,200 58,835,120

COUNTY OF SANTA CLARA
Finance Agency
Basic Aid School Districts Meeting - September 8, 2023
Impact of \$5M Roll Corrections - FY2023-24

Impact on each school district for every \$5M (+/-) net roll correction

School District	Schools' AB 8 Factors (Preliminary FY2023-24)	Estimated (+/-) Net Roll Correction of \$5,000,000
Campbell Elem	0.0122029873	61,015
Cupertino Elem	0.021992291	109,961
Lakeside Joint Elem	0.0000676649	338
Loma Prieta Joint Elem	0.0001409104	705
Los Altos Elem	0.0096588634	48,294
Los Gatos Elem	0.0062371915	31,186
Mtn View/ Whisman Elem	0.0135600867	67,800
Orchard Elem	0.0022180731	11,090
Saratoga Elem	0.0054668253	27,334
Sunnyvale Elem	0.0159492651	79,746
Campbell Union High	0.0177503298	88,752
Fremont Union High	0.0286134393	143,067
Los Gatos-Saratoga High	0.0092077845	46,039
Mt. View - Los Altos High	0.0180478419	90,239
Palo Alto Unified	0.0370435693	185,218
San Jose Unified	0.0523939322	261,970
Santa Clara Unified	0.0488418651	244,209
Foothill -De Anza CCD	0.0248618805	124,309
Gavilan CCD	0.0028652812	14,326
San Jose - Evergreen CCD	0.0225395722	112,698
West Valley - Mission CCD	0.0265666982	132,833
County Office of Education	0.0352198182	176,099

COUNTY OF SANTA CLARA
Finance Agency

FY2022-23 & FY2021-22 Property Tax Revenue Summary
Basic Aid School Districts - Year-end June 30, 2023

July 1 Beg Roll (Tax)	FY 22-23	FY 21-22	Change
Secured	5,962,253,895	5,445,054,795	7.66%
Unsecured (incl. AlternA)	311,136,619	300,942,070	3.39%
HOPTR	16,855,990	17,218,558	-2.12%
Total	6,190,246,505	5,763,195,423	7.41%

	FY22-23 After Roll FY21-22 Actual Com. Estimate	After BIA & RC	Change
Secured	5,679,454,631	5,421,821,023	4.42%
Unsecured	318,142,014	293,294,616	8.43%
HOPTR	17,250,000	17,655,405	-1.71%
Total	6,013,946,645	5,712,871,044	8.39%

School District	Fiscal Year	Schools' AB & Factors FY22-23	%	Secured										HOPTR		Unsecured		Other tax revenues							Total Property Tax Revenues before ERAF		Property Tax Revenues with ERAF	
				Secured, Net of Roll Correction & PY RDA RC (see Sch. C)	RDA SA / Comm. Agency Tax Increment Tax	Santa Clara RDA SA TI Returns to ATAs Directly	Secured, Net of RDA	Sec PY Adj	Secured Net of Roll Correction, RDA & PY Adj	Unitary	Total Net Secured	% Inc(Dec)	% Inc(Dec)	(see Sch. C)	% Inc(Dec)	Supplemental	Timber Tax	Aircraft	Misc. Income	RPTT: Past Thru	RPTT: Residual	RDA Other Assed Dist.	FY22-23 vs FY21-22	% Inc(Dec) to FY	ERAF	Property Tax Revenue with ERAF & RDA Residual		
				(d)	(h)	(i)	(d)+(e)+(f)+(g)	(h)	(f)+(g)+(h)	(g)	(d)+(f)+(g)	(inc/dec)	(inc/dec)	(II)	(II)	(II)	(II)	(II)	(II)	(II)	(II)	(II)	(II)	(II)	(II)	(II)	(II)	
Campbell Elem School District	FY 22(2) Actual	0.0121252454	0.72%	71,437,127	(2,966,292)		64,478,835	(96,293)	64,382,542	518,312	65,900,854	9.48%	208,434	-1.84%	3,366,028	9.21%	0	0	0	0	0	1,364,698	0	74,342,214	8.65%		74,342,214	
	FY 21(2) Actual	0.0123659645		65,417,483	(2,966,301)		62,451,182	2,144	62,453,326	481,570	62,934,896		210,818		3,393,975		25	0	0	0	0	1,110,129	0	67,799,641			67,799,641	
Cupertino Elem * School District	FY 22(2) Actual	0.0219570218	-0.67%	129,074,341	-		129,074,341	(138,097)	128,936,244	1,002,553	129,938,797	7.52%	386,055	-0.05%	6,985,761	7.71%	5,798,189	0	0	0	0	0	0	143,078,082	9.99%	(24,752,000)	118,326,082	
	FY 21(2) Actual	0.0221953097		119,890,037	-		119,890,037	47,518	119,890,543	932,059	120,822,604		386,240		6,405,569		2,580,755	0	0	0	0	0	130,082,166		(21,554,285)	98,547,881		
Lakeview Joint Elem School District	FY 22(2) Actual	0.000663868	1.57%	401,990	-		401,990	(482)	401,508	5,150	406,658	0.88%	1,174	-0.13%	21,754	10.12%	0	267	0	0	0	0	425,833	8.86%		425,833		
	FY 21(2) Actual	0.000672384		365,043	-		365,043	146	365,189	4,903	370,092		1,176		19,754		0	251	0	0	0	0	391,273			391,273		
Loma Prieta Joint Elem School District	FY 22(2) Actual	0.007444417	-0.97%	849,104	-		849,104	(1,043)	848,061	38,996	887,057	6.89%	2,480	-2.72%	45,956	7.39%	0	809	0	0	0	0	936,301	6.97%		936,301		
	FY 21(2) Actual	0.007459620		790,834	-		790,834	313	791,146	38,028	829,174		2,549		42,795		0	761	0	0	0	0	875,279			875,279		
Los Altos Elem School District	FY 22(2) Actual	0.006997545	0.28%	56,998,867	-		56,998,867	(69,234)	56,929,633	321,833	57,251,466	0.48%	166,457	-1.54%	3,084,983	6.69%	0	0	0	0	0	0	0	60,899,536	8.46%		60,899,536	
	FY 21(2) Actual	0.006971150		52,461,573	-		52,461,573	20,715	52,482,288	292,794	52,775,082		169,968		2,838,919		0	0	0	0	0	0	0	55,763,069			55,763,069	
Los Gatos Elem School District	FY 22(2) Actual	0.0062708891	0.13%	36,510,375	(4,152,777)		32,357,598	(44,362)	32,313,236	307,538	32,620,774	8.25%	106,629	-1.42%	1,975,928	8.50%	0	383	0	32	3,106,206	1,705,179	0	39,515,131	7.33%		39,515,131	
	FY 21(2) Actual	0.006202781		35,630,476	(3,796,196)		29,834,280	13,649	29,847,929	288,967	30,136,896		108,380		1,819,963		0	301	10	2,849,570	1,904,052	0	36,616,193			36,616,193		
Mrs View/Whisman Elem School District	FY 22(2) Actual	0.012389076	2.48%	78,116,106	(13,926,098)		64,190,011	(92,744)	64,097,267	452,739	64,550,006	10.24%	228,148	0.69%	4,227,089	11.18%	0	882	0	0	0	28,128	0	69,833,942	10.25%		69,833,942	
	FY 21(2) Actual	0.012967047		70,306,192	(12,199,008)		58,107,187	27,436	58,134,624	419,248	58,553,872		228,580		3,804,615		0	548	0	0	0	28,023	0	62,613,638			62,613,638	
Orchard Elem School District	FY 22(2) Actual	0.0021985158	-0.67%	12,923,973	(9,156,199)		3,767,774	(15,829)	3,751,945	43,264	3,795,209	13.38%	37,744	-2.40%	699,471	7.71%	46,200	0	0	0	2,299,133	3,231,147	0	10,499,095	13.24%		10,499,095	
	FY 21(2) Actual	0.002212523		12,000,131	(8,695,528)		3,304,603	4,871	3,309,474	40,941	3,350,415		38,672		649,385		113,945	0	0	0	2,121,496	2,920,984	0	9,391,697			9,391,697	
Sanatoga Elem School District	FY 22(2) Actual	0.008542586	-0.03%	32,585,792	-		32,585,792	(9,456)	32,576,336	215,205	32,791,541	8.22%	95,167	-1.77%	1,763,546	8.40%	0	226	0	0	0	0	0	34,620,280	8.20%		34,620,280	
	FY 21(2) Actual	0.0085468196		30,943,211	-		30,943,211	12,892	30,956,103	196,086	31,152,189		96,883		1,626,822		0	213	0	0	0	0	0	31,997,267			31,997,267	
Sanzavale Elem School District	FY 22(2) Actual	0.018628020	0.18%	91,854,725	(4,682,008)		87,172,727	(111,584)	87,061,173	696,341	87,757,514	8.74%	268,263	-1.57%	4,971,131	8.43%	0	0	0	0	596,282	4,172,770	0	92,747,959	8.41%		92,747,959	
	FY 21(2) Actual	0.018979638		86,566,598	(4,548,328)		82,018,270	33,583	82,051,853	650,794	82,702,647		272,532		4,576,225		0	0	0	0	588,699	4,077,075	0	90,187,870			90,187,870	
Santa Clara Union High School District	FY 22(2) Actual	0.017564616	0.33%	184,074,448	(2,645,888)		181,428,560	(126,202)	181,302,358	758,772	182,061,130	0.89%	303,951	-1.42%	5,632,410	8.79%	0	0	0	0	0	907,985	1,134,478	0	118,219,992	8.66%		118,219,992
	FY 21(2) Actual	0.0176484748		196,717,250	(2,446,138)		194,271,112	38,693	194,309,805	794,200	195,104,005		308,718		5,177,143		0	0	0	0	886,986	1,122,291	0	101,432,213			101,432,213	
San Jose Union High School District	FY 22(2) Actual	0.020309816	-0.26%	166,417,085	(4,041,128)		162,375,957	(203,001)	162,172,956	1,281,186	163,454,142	0.89%	486,021	-2.80%	9,006,622	8.15%	0	0	0	0	514,662	3,601,595	0	177,063,042	7.94%		177,063,042	
	FY 21(2) Actual	0.020308201		155,890,801	(3,925,744)		151,965,057	61,028	152,026,085	1,192,449	153,218,534		495,943		8,327,649		0	0	0	0	482,222	3,518,999	0	164,643,308			164,643,308	
San Jose/Saratoga High School District	FY 22(2) Actual	0.009291914	0.06%	54,266,918	(3,112,489)		51,154,429	(66,131)	51,088,298	433,814	51,522,112	0.24%	158,837	-1.69%	2,943,411	8.50%	0	1,151	0	32	2,748,011	1,341,565	0	56,835,120	7.17%		56,835,120	
	FY 21(2) Actual	0.009268519		50,133,151	(2,845,802)		47,287,349	20,689	47,308,038	405,218	47,713,256		161,562		2,712,429		0	1,084	0	10	2,561,280	1,249,176	0	54,096,707			54,096,707	

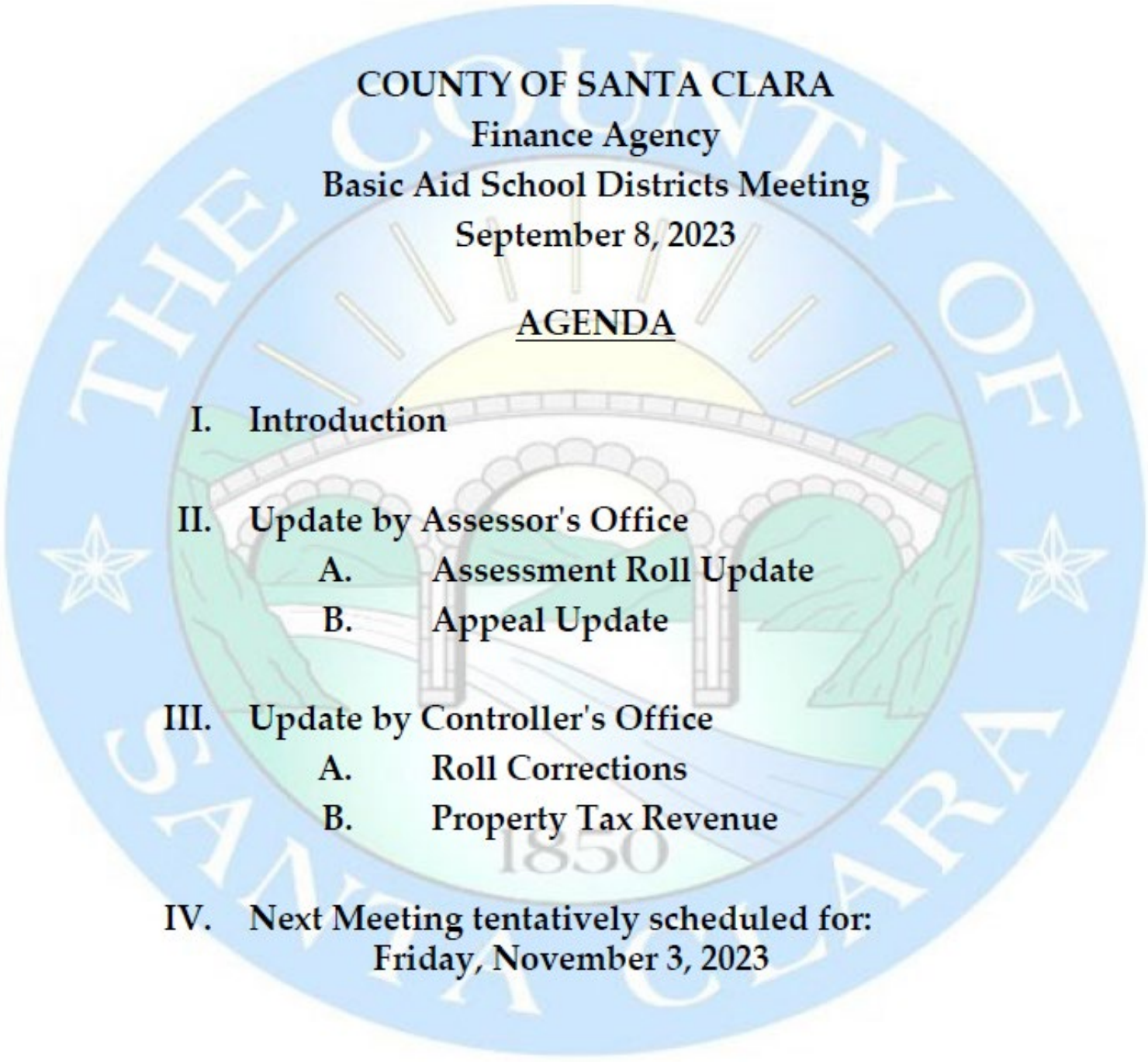
COUNTY OF SANTA CLARA
Finance Agency
Basic Aid School Districts Meeting - September 8, 2023
Property Tax Revenue - Actual General Ledger vs. J29 Report
FY2022-23

School District	Total Property Tax Revenues		
	Total Property Tax Revenues (Sch. B)	San Benito Cnty Revenue	FY 22-23 G/L
	a	b	c=a+b
Campbell Elem	74,342,214		74,342,214
Cupertino Elem	118,326,802		118,326,802
Lakeside Joint Elem	429,853		429,853
Loma Prieta Joint Elem	936,301		936,301
Los Altos Elem	60,499,536		60,499,536
Los Gatos Elem	39,515,131		39,515,131
Mtn View/ Whisman Elem	69,033,942		69,033,942
Orchard Elem	10,409,095		10,409,095
Saratoga Elem SD	34,620,280		34,620,280
Sunnyvale Elem	97,767,959		97,767,959
Campbell Union High	110,219,992		110,219,992
Fremont Union High	177,063,042		177,063,042
Los Gatos-Saratoga High	58,835,120		58,835,120
Mt. View - Los Altos High	102,740,001		102,740,001
Palo Alto Unif	232,686,546		232,686,546
San Jose Unif	318,723,580		318,723,580
Santa Clara Unif	286,120,494		286,120,494
County Office of Education	282,777,770		282,777,770

Reconciliation to J-29 Report							Notes
Joint County Revenue	Total Property Tax Revenues with Jt County & San Benito	Per J-29 Report (Row A-10)	RDA Residual Apportionment	RDA Asset Liquidation	Adjusted J-29 Report	Total Property Tax Revenue vs J29 Report	
d	e=a+b+d	f	g	h	i=f+g+h	j=e-i	
-	74,342,214	72,977,516	1,364,698	-	74,342,214	(0)	
-	118,326,802	118,326,802	-	-	118,326,802	-	
1,230,226	1,660,079	1,660,079	-	-	1,660,079	(0)	
3,859,523	4,795,824	4,795,824	-	-	4,795,824	0	
-	60,499,536	60,499,536	-	-	60,499,536	(0)	
-	39,515,131	34,703,714	1,705,179	-	36,408,893	3,106,238	[3]
-	69,033,942	69,005,821	-	28,120	69,033,941	(0)	
-	10,409,095	4,578,615	3,531,147	-	8,109,762	2,299,133	[1]
-	34,620,280	34,620,280	-	-	34,620,280	(0)	
-	97,767,959	92,998,907	4,172,770	-	97,171,677	596,282	[1]
-	110,219,992	108,177,530	1,134,478	-	109,312,007	907,985	[1]
-	177,063,042	172,946,784	3,601,595	-	176,548,380	514,662	[1]
3,394,472	62,229,591	58,139,963	1,341,565	-	59,481,548	2,748,043	[3]
-	102,740,001	102,717,241	-	22,760	102,740,001	-	
-	232,686,546	232,686,546	-	-	232,686,546	0	
-	318,723,580	291,475,421	15,475,827	-	306,951,248	11,772,332	[1]
-	286,120,494	255,783,230	19,581,247	961,450	276,325,928	9,794,566	[2]
627,712	283,405,483	268,466,711	9,192,134	104,978	277,763,824	5,641,659	[2]

Notes:

- [1] Difference due to RDA SA pass-thru
 [2] Difference due to RDA SA pass-thru and miscellaneous (Fish & Wildlife) income
 [3] Difference due to RDA SA pass-thru and miscellaneous (Sat. Horse Racing) income

The seal of Santa Clara County is a large, light blue circular emblem in the background. It features a central illustration of a bridge over a river, with a sun rising behind it. The words "THE COUNTY OF SANTA CLARA" are written around the perimeter, and "1850" is at the bottom. Two five-pointed stars are on either side of the central scene.

COUNTY OF SANTA CLARA
Finance Agency
Basic Aid School Districts Meeting
September 8, 2023

AGENDA

- I. Introduction**
- II. Update by Assessor's Office**
 - A. Assessment Roll Update**
 - B. Appeal Update**
- III. Update by Controller's Office**
 - A. Roll Corrections**
 - B. Property Tax Revenue**
- IV. Next Meeting tentatively scheduled for:
Friday, November 3, 2023**