

County of San Diego
Auditor & Controller - Property Tax Services
Tentative Apportionment Schedule
2025-26

Revised as of 5/23/2025

APPT NO.	APPT DATE ¹	TAX REVENUE CATEGORIES (Estimated Percentage to Date)					REMARKS
		CURRENT SECURED	CURRENT UNSECURED	DELINQUENT SECURED ⁴	CURRENT SECURED HOE	CURRENT UNSECURED HOE	
1	8/12		50				
2	9/16		70				
3	10/7		94	30			
4	11/18	5		40			
5	12/15	40 ²	95		15	15	
6	1/20	53			50	50	
7	2/17	56					
8	3/17	60					
9	4/21	92	96	55			
10	5/12	96			85	85	
11	6/23	98	97	65	100	100	Teeter Buyout ²
12	7/21	100 ³					Clean Up Year End

¹ For those districts receiving property tax revenue via wire transfer, the **wire date is the next business day after the Apportionment date.**

² A certain percentage of the current secured revenue is distributed in anticipation of property taxes collection for the December 10 installment due date. With the exception of unforeseen events affecting collection, it is anticipated that Apportionment 5 distributions will bring the year to date collection to 40%. **Collections for the April 10 installment due date in Apportionment 9 will be based on actual collection. There will be no percentage distribution.** All other revenue distributions will be from actual collections.

³ Taxing agencies under the alternate method of property tax allocation (Teeter plan) will receive 100% of their current secured revenue in Tax Apportionment No. 11, June 23, 2026.

⁴ Delinquent secured tax revenue is allocated only to taxing agencies not under the Teeter plan.

Additional Information:

- Real Property Transfer Fees are apportioned to the cities on a monthly basis.
- Supplemental assessment revenue is allocated monthly.
- Prop 172 Sales Tax Revenue pursuant to Government Code 30054(b)(3) is apportioned to the County and agencies on a monthly basis.
- Appt - Apportionment
- HOE - Homeowner's Exemption