

County of San Diego
Auditor & Controller - Property Tax Services
Tentative Apportionment Schedule
2020 - 2021

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	8/18		45				
2	9/22		70				
3	10/20		90	15			
4	11/17	2		20			
5	12/15	40 ²	95		15	15	Percentage Distribution
6	1/19	50			50	50	
7	2/16	55					
8	3/16	60					
9	4/13	86 ²	96	35			Percentage Distribution
10	5/11	96			85	85	
11	6/22	98	97	45	100	100	Teeter Buyout ³
12	7/22	100 ³					Clean Up Year End

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

² A certain percentage of the current secured revenue is distributed in anticipation of property taxes collection for the April 10 and December 10 installment due dates. With the exception of unforeseen events affecting collection, it is anticipated that Apportionment 5 and 9 distributions will bring the year

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 22, 2021.

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 agencies
- Appt - Apportionment
- HOE - Homeowner's Exemption