



Fiscal Year 2020-21 Property Tax Highlights

**Controller-
Treasurer
Department**



Margaret Olaiya, Director of Finance, County of Santa Clara

FISCAL YEAR 2020-21 PROPERTY TAX HIGHLIGHTS

MESSAGE FROM THE DIRECTOR OF FINANCE AGENCY

County of Santa Clara

Finance Agency
Controller-Treasurer

County Government Center
70 West Hedding Street, East Wing 2nd floor
San Jose, California 95110-1705
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Dear Residents of the County of Santa Clara,

I hope this message finds you and your loved ones safe and well. It has been a challenging year due to the persistent impacts of the COVID-19 pandemic on the County and its residents and businesses. The County continues to lead the public health efforts to protect County residents through testing, contact-tracing, and vaccination administration, and through collaborations with local healthcare providers to slow the spread of the COVID-19 virus. As of January 20, 2022, over 88% of all eligible residents ages 5 and above have been vaccinated. With your support, our community continues the road to recovery.

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

Fiscal Year 2020-21 Highlights:

FY 2020-21 (July 1, 2020 through June 30, 2021), is the tenth consecutive year in which property taxes collected countywide have increased. According to the County Assessor's Fiscal Year 2020-21 Annual Report, property sales and new construction were the principal contributors to the assessed property growth.

In FY 2020-21 a total of \$7.31 billion was levied from the 1 percent general tax (\$5.55 billion), debt service payments for bonds (\$1.16 billion), and special charges (\$591 million). This is a \$449 million increase compared to the prior year.

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

Margaret Olaiya
Director of Finance
County of Santa Clara

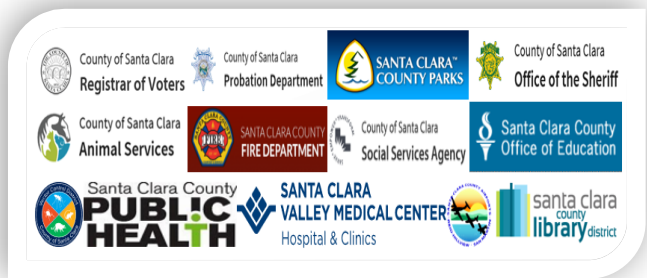
Board of Supervisors: Mike Wasserman, Cindy Chavez, Otto Lee, Susan Ellenberg, S. Joseph Simitian
County Executive: Jeffrey V. Smith

FISCAL YEAR 2020-21 PROPERTY TAX HIGHLIGHTS

PROPERTY TAX

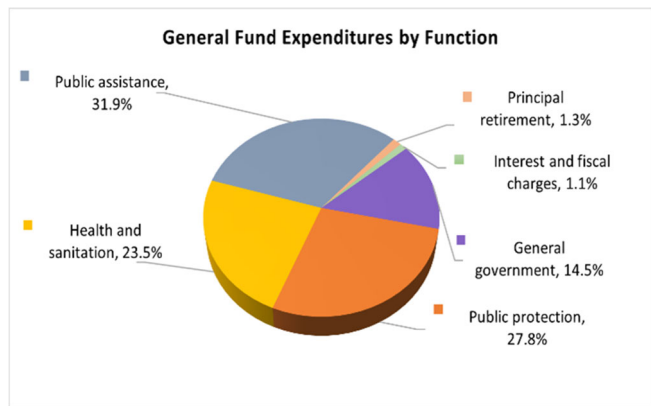
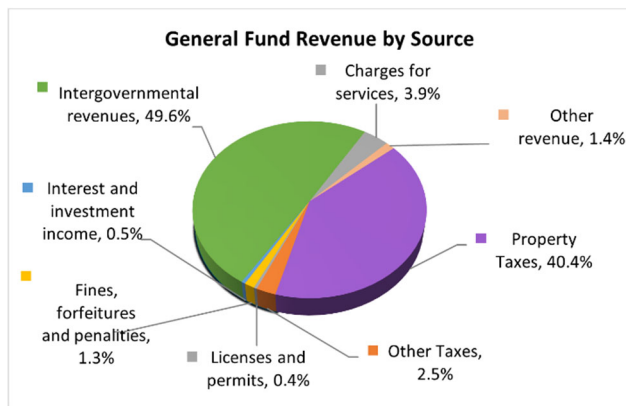
Property taxes are levied on land, improvements, and business personal property. Proposition 13, the property tax limitation initiative, was approved by California voters in 1978. It limits the property tax rate to 1 percent of assessed value (ad valorem property tax) plus the rate necessary to fund 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 40 percent of general fund revenue. This revenue supports government activities such as public protection, public assistance, health and sanitation, general government, etc.



The County’s Health System through the Public Health Department, Valley Medical Center and clinics, St. Louise Regional Hospital, O’Connor Hospital, Behavioral Health Services Department, and the Emergency Medical Services Agency, continue to enhance the County’s healthcare safety net. The Health System remains extremely critical during this COVID pandemic, and in the ongoing provision of non-COVID-19-related healthcare needs for the residents of the County.

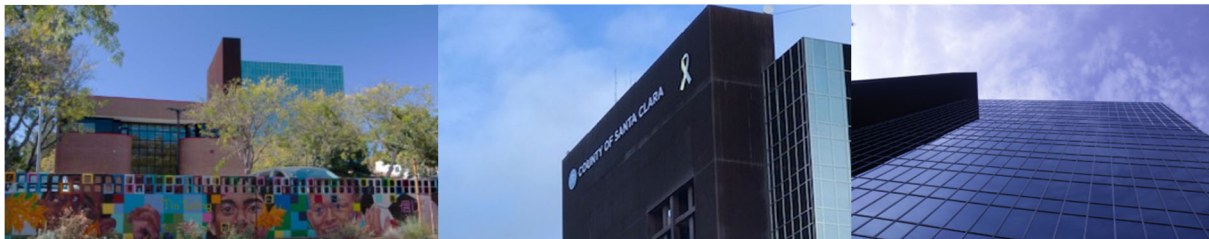
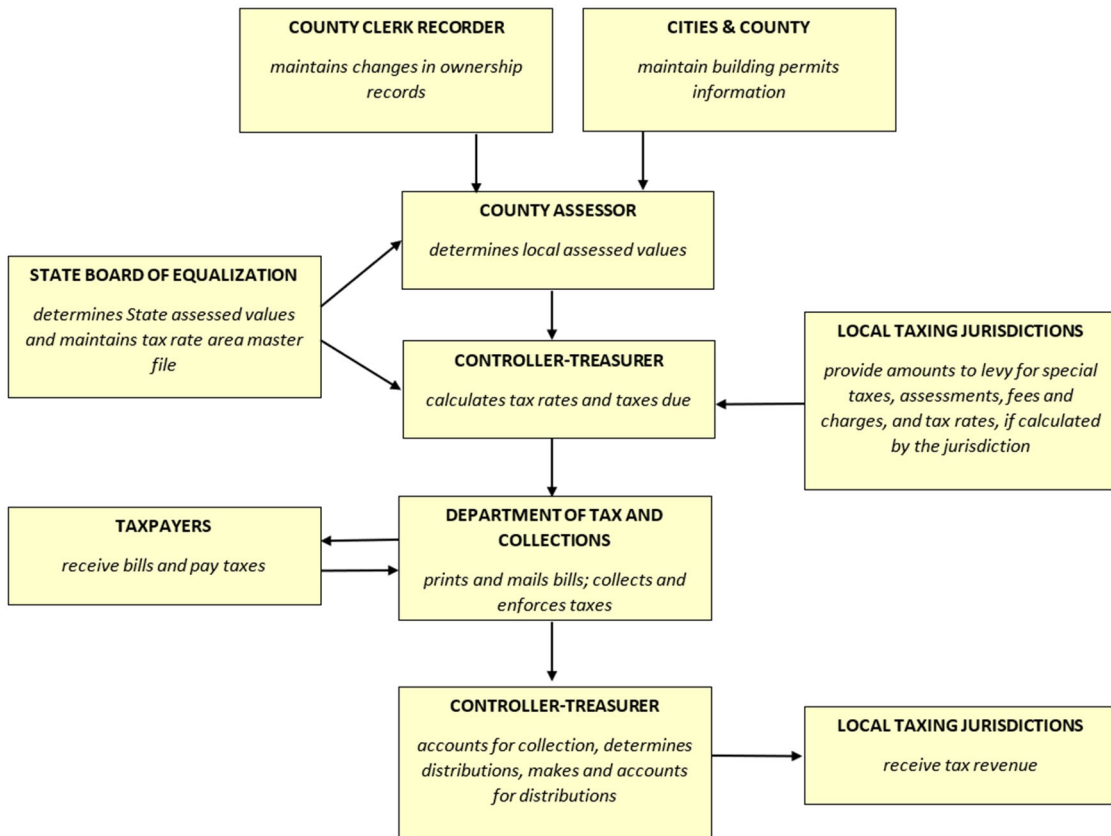
The diagrams below illustrate the County’s general fund revenue sources and expenditures for Fiscal Year 2020-21.



PROPERTY TAX ADMINISTRATION

The County Assessor, Controller-Treasurer, and the Tax Collector in the Department of Tax and Collections (DTAC) form 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 countywide jurisdictions, including schools, the County, cities, and special districts.

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



County Buildings. Photo courtesy of County of Santa Clara

ASSESSED VALUATION

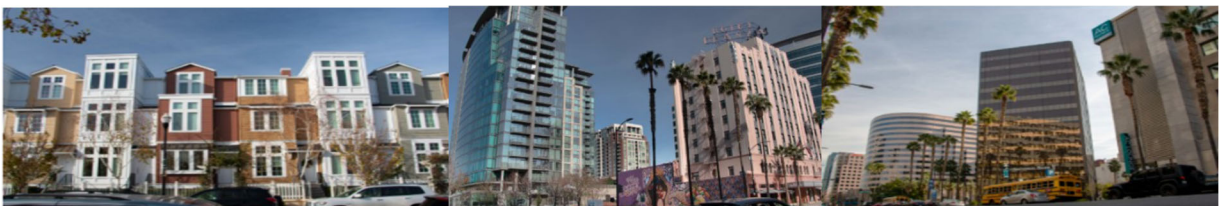
Taxable property is assessed by the County Assessor, except for public utility property which is assessed by the State Board of Equalization. It is the responsibility of the Assessor to locate all taxable property, establish a value for all property subject to local property taxation, list the value 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 1st, which is the tax lien date. The inflation adjustment (the lower of 2 percent or Consumer Price Index) 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 and business personal property. 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 properties from taxation. Eligibility for such exemptions depends on the type of 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 Homeowners’ Property Tax Exemption, “HOPTR”.
- **Assessment appeals:** This process allows taxpayers to dispute assessed 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.



City of San Jose. Photo courtesy of County of Santa Clara

FISCAL YEAR 2020-21 PROPERTY TAX HIGHLIGHTS

Fiscal Year 2020-21 is the tenth consecutive year in which the assessment roll increased for the County. The roll summary table below shows the growth of countywide assessment roll for the last 10 years. The assessed valuation for Fiscal Year 2020-21 is \$552 billion, represents a 6.87 percent increase compared to the prior fiscal year, and an 84.40 percent increase compared to 9 years ago, Fiscal Year 2011-12.

Ten-Year Assessment Roll Summary (Exclusive of public utility valuation and nonreimbursable exemptions)			
Year	Net Local Roll	Change in Value	Percentage Change
2020-21	\$551,542,708,166	\$ 35,473,904,552	6.87%
2019-20	516,068,803,614	32,820,364,376	6.79%
2018-19	483,248,439,238	33,057,813,722	7.34%
2017-18	450,190,625,516	30,920,573,998	7.37%
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%

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 previous year.

*Assessed Valuation by Cities			
	FY2020/21	FY2019/20	Growth
Campbell	\$ 11,807,697,220	\$ 11,063,771,091	6.72%
Cupertino	27,821,316,543	26,012,581,858	6.95%
Gilroy	9,854,955,121	9,291,636,386	6.06%
Los Altos	17,975,243,547	16,809,016,557	6.94%
Los Altos Hills	8,906,354,532	8,516,992,968	4.57%
Los Gatos	14,908,418,987	13,842,193,548	7.70%
Milpitas	21,478,096,351	19,999,026,460	7.40%
Monte Sereno	2,429,033,638	2,295,001,653	5.84%
Morgan Hill	10,856,245,431	10,229,924,020	6.12%
Mt View	34,777,304,092	31,907,906,251	8.99%
Palo Alto	42,353,925,962	39,285,460,007	7.81%
San Jose	206,432,481,270	195,150,553,764	5.78%
Santa Clara	50,118,954,445	46,232,453,048	8.41%
Saratoga	16,868,992,367	16,167,288,519	4.34%
Sunnyvale	54,828,635,431	49,675,754,955	10.37%

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

FISCAL YEAR 2020-21 PROPERTY TAX HIGHLIGHTS

FACTORS CAUSING CHANGES TO THE ASSESSMENT ROLL

As indicated in the County Assessor’s published Annual Report, the growth for the Fiscal Year 2020-21 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 2019-20 Assessment Roll.

Factors Causing Changes to the 2020-2021 Roll Compared to the Prior Year			
Reductions		Increases	
Factors	Net Change	Factors	Net Change
Proposition 8 Net Changes	(\$953,536,437)	Corrections/Board/Other	\$1,189,924,231
Exemptions	(\$876,597,986)	Change in Ownership	\$17,138,546,269
		New Construction	\$8,513,219,601
		Business Personal Property	\$775,459,850
		CCPI Inflation Factor (2.00%)	\$9,686,889,024
Subtotal, Decreases in Value	(\$1,830,134,423)	Subtotal, Increases in Value	\$37,304,038,975
Grand Total of Changes to Assessment Roll \$35,473,904,552			

Proposition 19, the Home Protection for Seniors, Severely Disabled, Families, and Victims of Wildfire or Natural Disasters Act, was passed by the voters on November 3rd, 2020.



- Removes location and price restrictions on property tax transfers for homeowners who are 55+, severely disabled, or victims of wildfire or natural disaster and allows them to transfer the property tax base of their existing home to a new home anywhere in California.
- Creates housing opportunities to build more senior housing and retirement communities for millions of seniors and Baby Boomers to retire with Prop 19’s tax benefits.
- Generates homebuying opportunities for tens of thousands of renters, young families, and first-time homeowners.
- Provides new revenues annually for fire protection, emergency response, local government, and school districts.

For Prop 19 overview, eligibility requirements and application forms, please visit the Assessor’s website: <https://www.sccassessor.org/index.php/tax-savings/transferring-your-assessed-value/prop19>

For more information on assessment rolls and the Assessor’s Annual Reports, please visit:

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

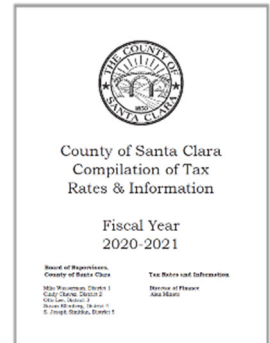


FISCAL YEAR 2020-21 PROPERTY TAX HIGHLIGHTS

TAX LEVY

Once the assessed valuation is determined and enrolled by the Assessor, it is delivered to the Controller-Treasurer on or before July 1st. 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 are used for school facilities.

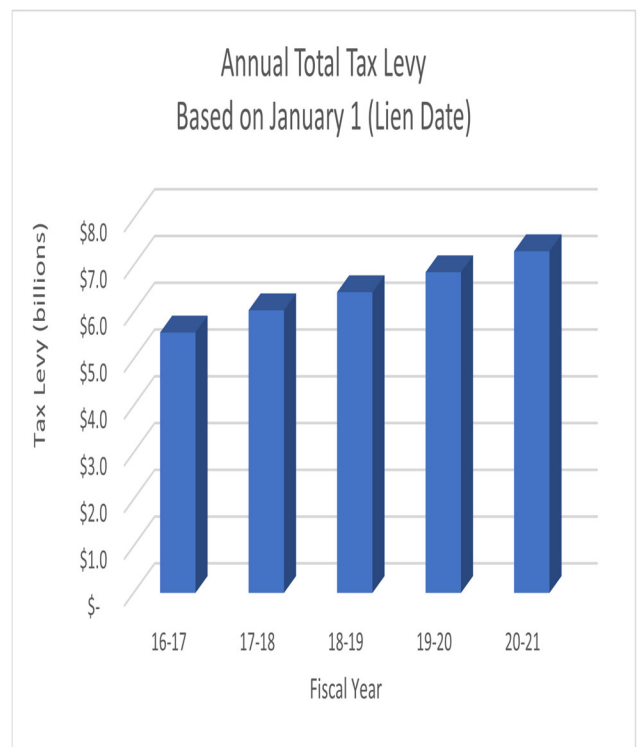
The tax rates are approved by the County Board of Supervisors and applied to the assessed value of property located within the County. Each tax rate area in the county is serviced by a unique different combination of taxing jurisdictions. Depending on the tax levy of the serving taxing jurisdictions, 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



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 Department of Tax and Collections in September and placed on the tax bills. Below are tables showing Fiscal Year 2020-21 tax levy and most recent 5 years tax levy chart:

Tax Levy	FY2020-21
Secured Value	\$ 518,300,221,559
Unsecured Value	30,879,670,328
Unitary, Railroad, and State Utility ¹	4,059,839,111
Taxable Value (Before exemption)	553,239,730,998
Homeowners' Exemptions	1,770,130,021
Total Taxable Value ²	555,009,861,019
1% Ad Valorem Tax Rate	1%
1% Ad Valorem Property Tax	5,550,098,610
Voter Approved Debt (Bonds) ³	1,164,843,443
Special Charges ⁴	591,354,347
Total Tax Levy	\$ 7,306,296,400

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



FISCAL YEAR 2020-21 PROPERTY TAX HIGHLIGHTS

TAX BILL AND COLLECTION

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

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 1st 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 of each year. Unsecured taxes are due on the lien date, which is January 1st of each year and become delinquent after August 31st. Unpaid assessments are subject to 10% penalty on September 1st and accrued interest 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; they are due when issued and are subject to penalties and interest if not paid by the delinquency date.

Effective July 1, 2017, the County accepts partial payments on property tax bills from taxpayers. Taxpayers are assessed the 10% penalty and cost only on the unpaid balance of a tax bill after its delinquency due 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, 2020	\$ 6,464,014,130	June 30, 2020	0.73%
June 30, 2019	6,043,159,921	June 30, 2019	0.44%
June 30, 2018	5,694,898,194	June 30, 2018	0.42%
June 30, 2017	5,254,310,710	June 30, 2017	0.44%
June 30, 2016	4,917,132,786	June 30, 2016	0.55%

Source: Department of Tax and Collections

FISCAL YEAR 2020-21 PROPERTY TAX HIGHLIGHTS

WHAT'S ON THE TAX BILL?

The property tax bill includes a variety of different taxes and charges. As shown on the sample property tax bill below, these levies commonly include:

- The 1 percent rate established by Proposition 13 (1978)
- Additional tax rates to pay for local voter-approved debt
- Property assessments
- Parcel taxes / Special assessments

The Constitution establishes a process for determining a property's taxable value for purposes of calculating tax levies from the 1 percent rate and voter-approved debt.

ASSESSED VALUES		DETAIL OF TAXES			
LAND IMPROVEMENTS	328,603	LAND, IMPROVEMENTS, PERSONAL PROPERTY	VALUE	RATES (%)	AMOUNT
TOTAL LAND AND IMPROVEMENTS	657,206	1% MAXIMUM LEVY	650,206	1.000000	
PERSONAL PROPERTY	0	CO BOND 2008 HOSP FAC	650,206	0.006900	
TOTAL ASSESSED VALUE	657,206	CO RETIREMENT LEVY	650,206	0.038800	
LESS HOMEOWNER'S EXEMPTION	7,000	CO, HOUSING BOND 2016	650,206	0.010000	
LESS OTHER EXEMPTION		COMM COLLEGE BONDS	650,206	0.029600	
NET ASSESSED VALUE	\$650,206	ELEM OR UNIF SCH BONDS	650,206	0.103200	
		HIGH SCHOOL BONDS	650,206	0.043600	
		SAN JOSE CITY G O BONDS	650,206	0.022600	
		TOTAL ASSESSED VALUE TAXES		1.254700	8,158.13
		LAND AND IMPROVEMENTS			
		SCVWD-STATE WATER PROJ	657,206	0.004100	26.95
		TOTAL LAND & IMPROVEMENT TAXES		0.004100	26.95
		ROUNDING ADJUSTMENT			0.00
		TAXES DUE			\$8,185.08
PAYMENTS		Visit www.WhereDoTaxesGo.org for 1% maximum levy and debt levy distribution information.			
PAYMENTS APPLIED TO 1ST INSTALLMENT	0.00				
PAYMENTS APPLIED TO 2ND INSTALLMENT	0.00				
AMOUNT PAID	\$0.00				
PARCEL TAX / SPECIAL ASSESSMENTS				INSTALLMENT 1	
SA#	TAXING AGENCY	NAME	CONTACT	AMOUNT	DUE DATE
'0715	UNION SCHOOL DIST	MEASURE B 2015	408-377-9010 #44202	96.00	11/01/2019
'0728	SANTA CLARA VALLEY WATER DIST	SAFE, CLEAN WATER	408-630-2810	32.94	12/10/2019
0800	CITY OF SAN JOSE	SEWER SAN/STORM	408-639-3500	575.28	TAXES AND SPECIAL ASSESSMENTS
0802	CITY OF SAN JOSE	LIBRARY PARCEL TAX	800-444-9280	35.28	10% DELINQUENT PENALTY
0804	CITY OF SAN JOSE	GARBAGE SVC-CURRENT	408-635-3500	490.56	DELINQUENT COST
'0813	CAMPBELL UNION HIGH SCHOOL DIST	MEASURE E 2013	408-371-0960	85.00	RETURNED CHECK CHARGE
0847	SANTA CLARA COUNTY-VECTOR CTRL	SCCO VECTOR CONTROL	800-273-5167 x105	5.08	LESS AMOUNT PAID
0848	SANTA CLARA COUNTY-VECTOR CTRL	MOSQUITO ASMT #2	800-273-5167 x105	5.02	TOTAL INSTALLMENT
0882	SANTA CLARA VALLEY WATER DIST	FLOOD CTL DEBT-CENTRAL	408-630-2810	21.10	\$4,789.87
'0880	SF BAY RESTORATION AUTHORITY	MEASURE AA	888-508-9157	12.00	
0990	SANTA CLARA VLLY OPEN SPACE AUTH	SCVOGA ASMT # 1	800-273-5167 x105	12.00	
0991	SANTA CLARA VLLY OPEN SPACE AUTH	SCVOGA MEASURE Q	800-273-5167 x105	24.00	
TOTAL				\$1,354.26	
				INS 2	
					DUE DATE
					02/01/2020
					DELINQUENT AFTER
					04/10/2020
					TAXES AND SPECIAL ASSESSMENTS
					\$4,789.87
					10% DELINQUENT PENALTY
					0.00
					DELINQUENT COST
					0.00
					RETURNED CHECK CHARGE
					0.00
					LESS AMOUNT PAID
					0.00
					TOTAL INSTALLMENT AMOUNT
					\$4,789.87

* Exemptions may be available for seniors and/or homeowners who meet eligibility requirements. Contact the specific agency above or go to www.sccdtac.org/pte for more information.

GO GREEN! Sign up at www.sccassessor.org/register to receive your property tax bill electronically.

<p>PAY ONLINE</p> <p>taxpayment.sccdtac.org</p> <p>There is no fee if you pay by electronic check. Credit card convenience fee amounts are detailed on the website.</p>	<p>MOBILE PAY</p> <p>Pay your property taxes using a smartphone or tablet.</p> <p>Use our new mobile app SCC DTAC to pay your property tax bill. Available for devices using IOS and Android operating systems.</p>	<p>IN-PERSON (WALK IN)</p> <p>Deliver in person to: 70 West Hedding St., East Wing, 6th Floor, San Jose, CA 95110</p> <p>Hours of operation (County holidays excluded): Office: 9:00 a.m. to 5:00 p.m. Monday - Friday Phone: 9:00 a.m. to 4:00 p.m. Monday - Friday</p> <p>Second installment payment must be received in our office by 6:00 p.m. on APRIL 10, 2020.</p>
		<p>PAYMENTS BY MAIL</p> <p>Use the envelope provided and return the coupon(s) with your payment and include your mailing address and APN(s) on your check or money order. A returned check charge of \$85 will be added for</p>

In our sample property tax bill, "Box A" identifies the taxable value of the property.

"Box B" shows the property's tax levies that are calculated based on this value. Levies based on value—such as the 1 percent rate and voter-approved debt rates—are known as "ad valorem" taxes.

Other taxes and charges on the property tax bill shown in "Box C", may not be based on the property's taxable value. Instead, they are based on other factors, such as the benefit the property owner receives from improvements.

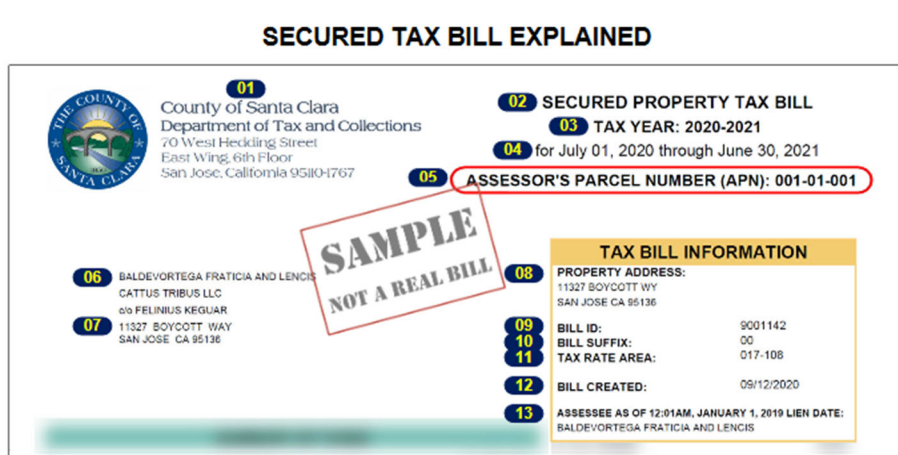
As shown in "Box D," the total amount due on most property tax bills is divided into two equal amounts. The first payment is due by December 10 and the second payment is due by April 10.

FISCAL YEAR 2020-21 PROPERTY TAX HIGHLIGHTS

Beginning Fiscal Year 2017-18, the property tax bills were redesigned to assist taxpayers in understanding the taxes they are levied. The new format includes details of taxes, identifies taxes and special assessments that offer exemptions to eligible seniors and/or homeowners, and provides a payment summary of the bill. A quick response (QR) code offers taxpayers with smart devices the ability to review and pay their bills online.

To understand your tax bill, please visit:

<https://dtac.sccgov.org/services/property-taxes/tax-bills-explained>



- 01** Department of Tax and Collections (DTAC) is the consolidation of the Office of the Tax Collector, Department of Revenue and Social Services Agency's Debt Management and Collections Unit.
- 02** Secured Property Tax Bills are created annually for the purpose of billing real property.
- 03** TAX YEAR is the Fiscal Year in which the bill was issued.
- 04** Time period that the bill covers.
- 05** Assessor's Parcel Number (APN) is a number assigned to parcels of real property for purpose of identification and record-keeping.
- 06** Owner of record listed with the Office of the Assessor.
- 07** Mailing address on record with the Office of the Assessor.
- 08** Property Address (situs) associated with the APN as provided by the Office of the Assessor.
- 09** Bill ID is a unique identification number assigned to a specific tax bill generated by the Office of the Assessor.
- 10** Bill Suffix is the two-digit code that defines the bill type.
- 11** Tax Rate Area is a specific geographic area all of which is within the jurisdiction of the County of Santa Clara, its agencies and school entities for the current fiscal year.

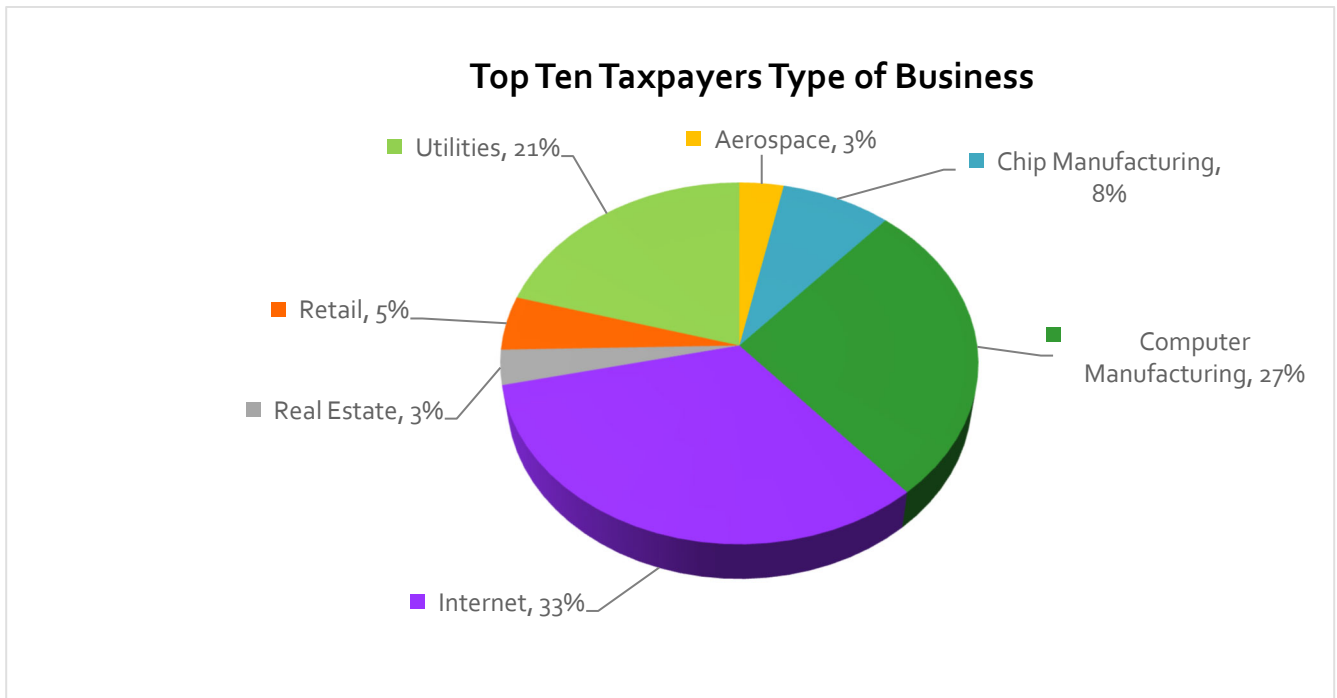
FISCAL YEAR 2020-21 PROPERTY TAX HIGHLIGHTS

TOP TEN TAXPAYERS

The top ten taxpayers in the County of Santa Clara in Fiscal Year 2020-21 are shown below. They represent 4.4 percent of the total tax collected for the year.

Top Ten Taxpayers in Fiscal Year 2020-21		
Taxpayer	Type of Business	Property Taxes Paid
		<i>(millions)</i>
Google Inc	Internet	\$ 105.80
Pacific Gas & Electric Co.	Utilities	66.25
Campus Holdings, Inc.	Computer Manufacturing	43.29
Apple Computer Inc	Computer Manufacturing	23.09
Cisco Technology Inc	Computer Manufacturing	18.12
Westfield Malls	Retail	15.52
Applied Materials Inc	Chip Manufacturing Equipment	13.52
Intel Corporation	Chip Manufacturing	12.90
Lockheed Martin	Aerospace	10.59
Essex Portfolio LP	Real Estate Management	10.02

Source: Santa Clara County Department of Tax and Collections



FISCAL YEAR 2020-21 PROPERTY TAX HIGHLIGHTS

WHERE MY TAXES GO

Department of Tax and Collections collects the taxes, then forwards them to the Controller-Treasurer Department for distribution to all eligible jurisdictions in the County. Property taxes consist of a 1 % general levy plus voter-approved debt and any applicable special assessments. Taxes and assessments are specifically identified on property tax bill and are distributed as stated on the bill, except the 1% general levy. The general levy of 1% is distributed among many agencies in the County on a countywide basis pursuant to the Revenue and Taxation Code.

In 1979, Assembly Bill 8 (with many subsequent amendments) was adopted to provide procedures for counties to allocate property taxes. It ensures, in any fiscal year, a local government will receive property tax revenue equal to the amount which it received in the prior fiscal year plus the change that has occurred in the current year within its boundaries. The revenue allocation of the countywide 1% property tax levy is calculated pursuant to Revenue and Taxation Code section 96.5.

Educational Revenue Augmentation Fund (ERAF)

Since Fiscal Year 1992-93, cities, special districts, and the County are mandated to shift a portion of their property tax dollars to the ERAF. These monies are used to reduce the State's obligations to fund school districts that do not receive sufficient property tax revenues to meet their minimum guaranteed funding level, referred to as the "Local Control Funding Formula" (LCFF). Only LCFF school districts can receive ERAF monies. ERAF supplements the difference between a school district's LCFF and the local property tax revenues that it receives. Any monies remaining in ERAF after distributing the required funds to schools and special education is returned to local taxing agencies in the same proportion as their contributions and is referred to as Excess ERAF. The Excess ERAF distribution is calculated pursuant to Revenue and Taxation Code section 97.2(d) and the State Controller's Office issued February 2021 Guidance. For Fiscal Year 2020-21 Excess ERAF distribution to the various local agencies, please refer to page 15 - 17 of this report.

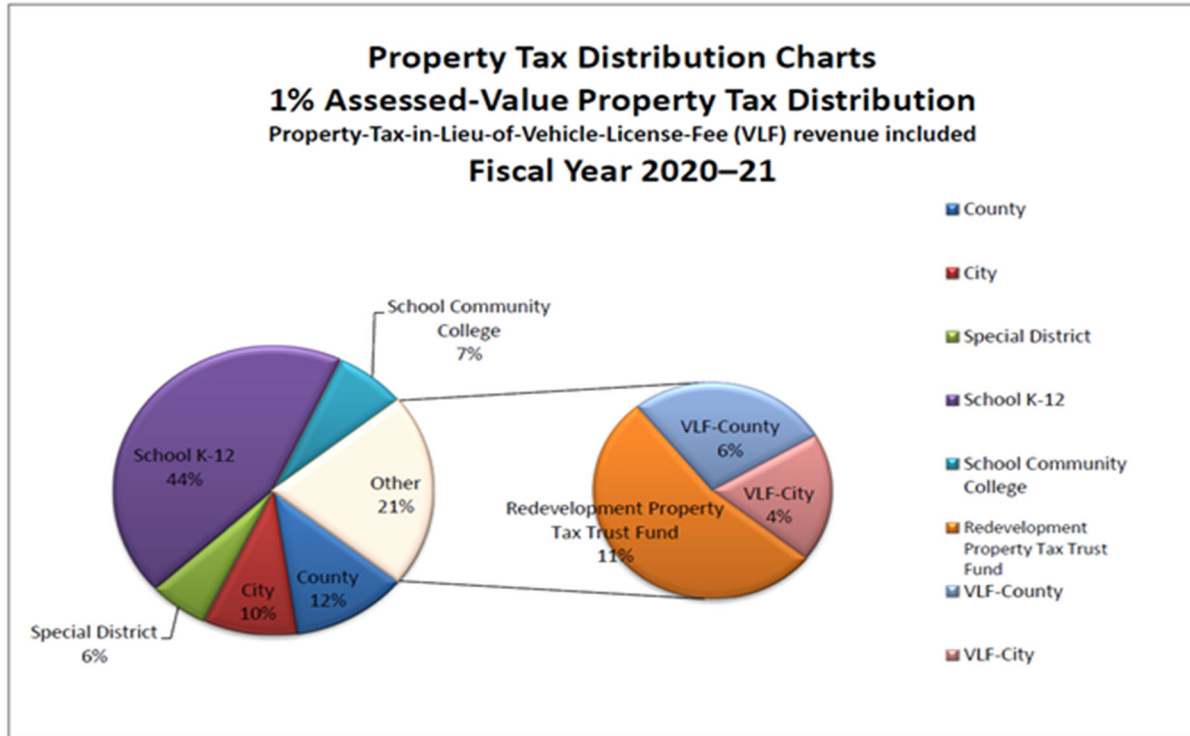
Motor Vehicle License Fee revenue for Property Taxes (the VLF Swap)

Adding to the complex tax allocation process, legislation (SB 1096) was enacted in Fiscal Year 2004-05 for counties and cities. It permanently swapped Motor Vehicle License Fee revenue for Property Taxes. 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). For Fiscal Year 2020-21 VLF distribution to the various local agencies, please refer to page 15 - 17 of this report.

If there are insufficient funds in ERAF to fund the VLF Swap, SB 1096 requires the insufficiency to be funded by LCFF school districts. Any monies taken from LCFF school districts are paid back to the schools by the State.

FISCAL YEAR 2020-21 PROPERTY TAX HIGHLIGHTS

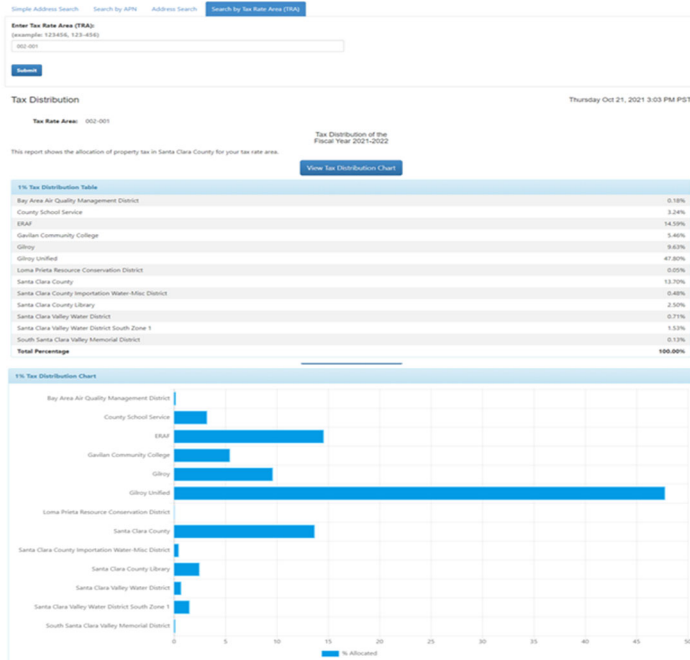
The chart below shows the allocation of the 1 percent ad valorem property tax after VLF for Fiscal Year 2020-21 countywide.



For information regarding allocation of 1 percent tax by tax rate area, please visit

<https://payments.sccgov.org/propertytax/TaxAllocation>

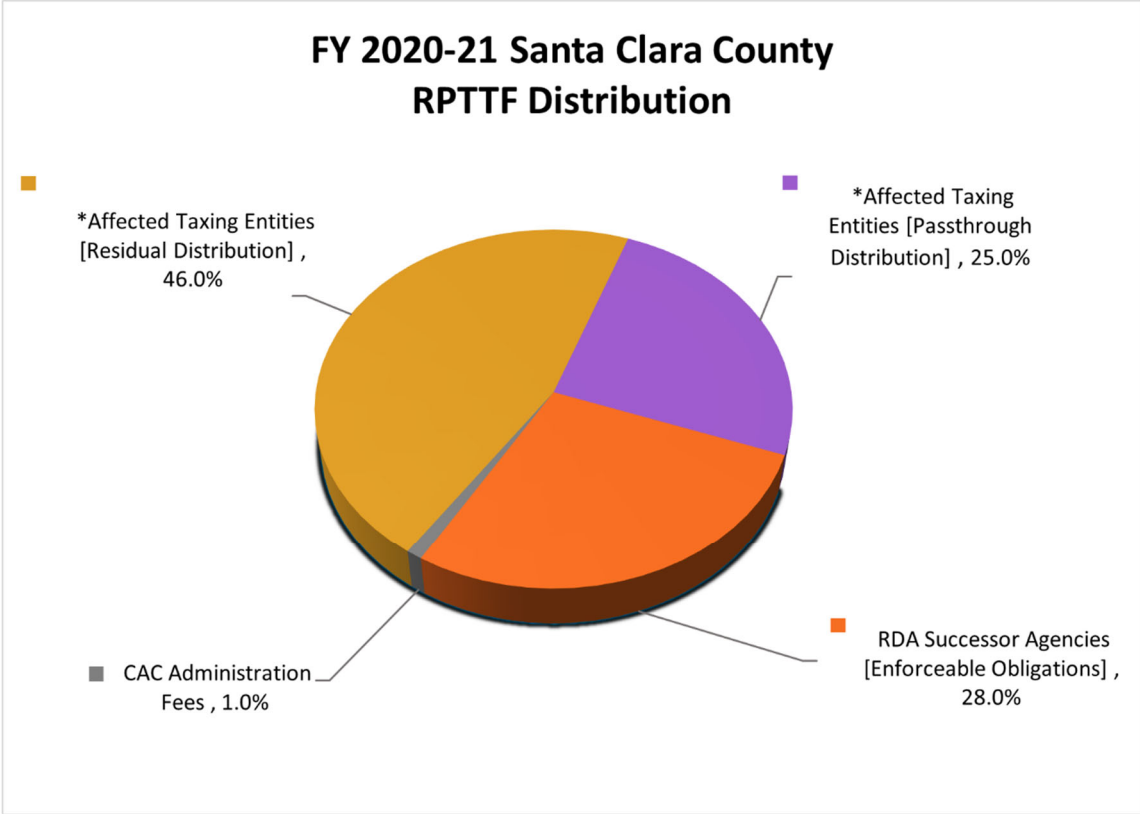
Taxpayers can also find the allocation of taxes paid by entering either the property address or parcel number at the above link.



FISCAL YEAR 2020-21 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’s 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 areas.

During Fiscal Year 2020-21, \$607.78 million of tax increment was deposited into the RPTTF with \$5.23 million distributed to the County for administration fees, \$152.09 million distributed to affected taxing entities for pass-throughs (payment obligations to taxing entities), and \$168.41 million to successor agencies for enforceable obligation payments. The remaining \$282.06 million was distributed to the affected taxing entities through residual distributions.



FISCAL YEAR 2020-21 PROPERTY TAX HIGHLIGHTS

The tables presented on pages 15 through 18 show the actual distribution of 1 percent ad valorem property tax and voter-approved debt levy to taxing agencies during Fiscal Year 2020-21.

ACTUAL DISTRIBUTION 1% AD VALOREM PROPERTY TAX (COUNTY AND CITIES)

	*Secured	Unsecured	Supplemental	HOPTR	Vehicle License Fee Swap	**Excess ERAF
Santa Clara County	\$ 543,501,190	\$ 46,712,836	\$ 24,912,368	\$ 2,442,550	\$ 323,242,047	\$ 305,286,736
CITIES:						
Campbell City	9,662,758	695,009	360,535	39,252	5,400,049	1,738,436
- Campbell Municipal Lighting District	1,181,026	83,521	43,334	4,717	-	85,883
Cupertino City	17,144,197	1,049,670	545,296	59,282	9,079,845	863,537
Gilroy City	9,038,707	559,941	287,304	31,084	5,527,392	1,634,409
- Gilroy Parking District No. 01	9,154	438	226	25	-	-
Los Altos City	19,330,401	1,180,627	612,722	66,677	4,431,317	3,045,381
Los Altos Hills Town	5,102,165	312,140	164,271	17,632	1,234,446	470,319
Los Gatos Town	11,316,264	807,125	418,212	45,579	4,052,672	2,043,321
Milpitas City	16,398,479	2,015,785	1,042,011	113,840	8,498,010	3,303,865
Monte Sereno City	1,563,907	95,785	50,007	5,410	468,577	44,016
- Loma Serena Municipal Lighting District	2,198	134	72	8	-	84
Morgan Hill City	5,518,999	637,175	331,486	35,987	4,499,046	1,963,215
Mountain View City	42,843,545	3,158,306	1,618,912	178,342	12,633,947	6,841,405
- Mountain View Parking District No. 02	939,203	55,101	29,933	3,114	-	97,198
Palo Alto City	37,663,513	2,451,865	1,186,603	129,724	9,758,941	5,551,723
- Palo Alto California Ave Area Road Maintenance	150,074	9,194	4,631	519	-	-
San Jose City	199,069,475	19,185,074	8,394,646	908,018	116,567,400	33,174,833
- San Jose Maintenance District No. 01	255,367	15,561	8,169	879	-	18,743
Santa Clara City	40,618,928	2,897,539	1,494,201	163,625	16,870,402	4,672,840
- Santa Clara Bridge District No. 01	75,714	5,275	2,717	298	-	-
- Santa Clara Parking District No. 122	549	1,092	569	62	-	-
Saratoga City	9,648,888	590,026	311,150	33,330	4,105,308	818,096
- Azule Municipal Lighting District	42,876	2,620	1,388	148	-	2,989
- Fredericksburg Drive Parking District	1,278	78	40	4	-	68
- Greenbriar Parking District	8,172	499	266	28	-	351
- Manor Drive Parking District	5,684	347	179	20	-	171
- Saratoga-Quito Municipal Lighting District	90,898	5,558	2,903	314	-	6,438
- Saratoga Municipal Lighting District	94,349	5,763	3,046	326	-	8,168
- Saratoga Village Parking District No.01	62,835	3,846	1,911	217	-	3,851
Sunnyvale City	63,729,758	4,096,754	2,094,385	231,312	23,265,075	9,126,192
Total Cities	\$ 491,569,362	\$ 39,921,849	\$ 19,011,122	\$ 2,069,771	\$ 226,392,428	\$ 75,515,529



Montgomery Hill Park, City of San Jose. Photo courtesy of County of Santa Clara

FISCAL YEAR 2020-21 PROPERTY TAX HIGHLIGHTS

1% AD VALOREM PROPERTY TAX (SCHOOL DISTRICTS)

	*Secured	Unsecured	Supplemental	HOPTR	Vehicle License Fee Swap	**Excess ERAF
SCHOOLS:						
ERAF						
Education Revenue Augmentation Fund K-12	\$ 629,812,598	\$ 38,709,892	\$ 19,936,841	\$ 2,186,218	\$ (474,590,428)	\$ (342,654,307)
Education Revenue Augmentation Fund Community College	104,886,358	6,446,584	3,349,497	364,084	(79,036,306)	(57,064,216)
subtotal (ERAF)	734,698,955	45,156,476	23,286,338	2,550,301	(553,626,734)	(399,718,523)
County School Service (COE)	161,071,814	11,178,280	5,750,569	631,307	-	-
ELEMENTARY						
Alum Rock Elementary	28,710,995	1,791,428	5,598,560	101,290	-	-
Berryessa Elementary	34,574,316	2,176,093	3,020,122	123,978	-	-
Cambrian Elementary	16,904,596	1,062,204	1,464,217	60,514	-	-
Campbell Elementary	60,081,427	3,837,108	16	215,357	-	-
Cupertino Elementary	114,299,720	6,972,590	7,564,768	395,898	-	-
Evergreen Elementary	50,221,665	3,067,853	4,811,462	174,885	-	-
Franklin McKinley Elementary	27,730,433	1,822,731	4,679,519	105,124	-	-
Lakeside Joint Elementary	352,583	21,383	-	1,200	-	-
Loma Prieta Joint Elementary	783,022	45,867	-	2,575	-	-
Los Altos Elementary	49,728,051	3,040,649	-	170,640	-	-
Los Gatos Elementary	28,769,391	1,973,675	-	110,785	-	-
Luther Burbank Elementary	1,201,311	73,173	218,336	4,241	-	-
Moreland Elementary	27,625,556	1,685,493	2,238,539	95,977	-	-
Mountain View Whisman Elementary	54,835,624	4,028,306	-	225,999	-	-
Mount Pleasant Elementary	7,733,893	471,659	1,110,848	27,144	-	-
North County Joint Union Elementary	81,813	4,768	-	268	-	-
Oak Grove Elementary	25,546,264	2,164,633	4,328,032	124,093	-	-
Orchard Elementary	3,210,703	714,846	149,573	40,366	-	-
Saratoga Elementary	28,959,164	1,768,641	-	99,278	-	-
Sunnyvale Elementary	76,479,094	4,925,738	-	276,387	-	-
Union Elementary	32,201,212	1,965,557	2,489,899	111,867	-	-
subtotal (Elementary)	670,030,835	43,614,394	37,673,892	2,467,867	-	-
HIGH SCHOOL						
Areawide North County Joint	42,248	2,462	-	138	-	-
Campbell High	89,234,771	5,586,292	-	313,541	-	-
East Side High	110,670,375	8,542,720	11,757,790	483,832	-	-
Fremont High	143,162,629	8,957,885	-	502,706	-	-
Los Gatos-Saratoga High	45,588,095	2,945,127	-	165,316	-	-
Mountain View-Los Altos High	83,371,162	5,529,827	-	310,281	-	-
San Benito High	89,203	5,199	-	292	-	-
subtotal (High School)	472,158,483	31,569,511	11,757,790	1,776,105	-	-
UNIFIED						
Gitroy Unified	54,806,244	3,347,132	4,855,532	190,327	-	-
Milpitas Unified	46,873,959	4,862,318	4,369,180	275,572	-	-
Morgan Hill Unified	53,857,015	4,323,664	3,882,346	240,710	-	-
Palo Alto Unified	197,341,651	12,217,075	-	676,121	-	-
Patterson Joint Unified	195,172	11,404	-	640	-	-
San Jose Unified	235,526,065	19,396,091	5,279,907	928,337	-	-
Santa Clara Unified	185,706,979	15,736,801	-	883,064	-	-
subtotal (Unified)	774,307,085	59,894,485	18,386,965	3,194,770	-	-
COMMUNITY COLLEGE						
Foothill-De Anza Community College	123,199,720	7,801,513	4,021,192	440,559	-	-
Gavilan Joint Community College ***	13,134,954	922,608	482,574	52,111	-	-
San Jose-Evergreen Community College	95,964,742	7,188,631	3,752,252	406,020	-	-
West Valley-Mission Community College	114,338,293	8,493,015	4,415,490	479,660	-	-
Yosemite Community College	29,901	1,747	905	99	-	-
subtotal (Community College)	346,667,610	24,407,514	12,672,414	1,378,448	-	-
Total Schools	\$ 3,158,934,783	\$ 215,820,660	\$ 109,527,967	\$ 11,998,799	\$ (553,626,734)	\$ (399,718,523)

FISCAL YEAR 2020-21 PROPERTY TAX HIGHLIGHTS

1% AD VALOREM PROPERTY TAX (SPECIAL DISTRICTS)

	*Secured	Unsecured	Supplemental	HOPTR	Vehicle License Fee Swap	**Excess ERAF
SPECIAL DISTRICTS:						
Aldercroft Heights County Water District	\$ 11,438	\$ 697	\$ 364	\$ 39	\$ -	\$ 4,151
Bay Area Air Quality Management District	9,249,104	648,023	336,433	36,598	-	-
El Camino Hospital	18,640,446	1,216,315	621,745	68,679	-	-
Guadalupe Coyote Resource Conservation District	243,195	15,944	8,398	901	-	15,062
Santa Clara County Library	30,537,798	2,230,456	1,163,543	125,727	3,992,259	13,322,713
Loma Prieta Resource Conservation District	91,950	6,432	3,365	363	-	5,542
Los Altos Fire District	11,974,800	734,274	385,057	41,388	-	69,771
Midpeninsula Open Space District ***	34,365,011	2,179,811	1,126,086	123,099	-	-
Rancho Rinconada Recreation & Park District	548,594	33,543	17,550	1,895	-	23,513
Santa Clara County Central Fire Protection District	86,536,157	5,424,599	2,835,291	305,773	-	-
Saratoga Cemetery District	1,040,094	63,508	33,413	3,587	-	99,200
Saratoga Fire District	7,833,877	478,772	253,351	27,046	-	452,259
South Santa Clara County Fire District	5,208,861	317,462	167,622	17,893	-	-
South Santa Clara Valley Memorial District	153,526	9,342	4,889	528	-	8,421
Purissima Hills Water	935,399	57,128	30,075	3,227	-	344,472
Pacheco Pass Water District	21,834	1,315	664	74	-	-
Pacheco Storm Drainage & Maintenance District	1,029	63	29	4	-	-
Santa Clara Valley Water District	97,288,119	6,960,520	3,616,610	393,109	-	4,571,154
Total Special Districts	\$ 304,681,233	\$ 20,378,204	\$ 10,604,486	\$ 1,149,930	\$ 3,992,259	\$ 18,916,258



Alviso Marina County Park. Photo courtesy of County of Santa Clara

1% AD VALOREM PROPERTY TAX (GRAND TOTAL)

	*Secured	Unsecured	Supplemental	HOPTR	Vehicle License Fee Swap to Taxing Jurisdictions	**Excess ERAF
GRAND TOTAL	\$ 4,498,686,569	\$ 322,833,549	\$ 164,055,943	\$ 17,661,049	\$ 0	\$ -

* Amount includes Unitary property tax

** Gross amount before deduction of administrative fee

*** Amount net of joint county revenue



County Fairgrounds. Photo courtesy of County of Santa Clara

FISCAL YEAR 2020-21 PROPERTY TAX HIGHLIGHTS

VOTER-APPROVED DEBT LEVIES

TAXING ENTITY	DEBT SERVICE
COUNTY:	\$ 286,454,729
CITIES:	
Campbell	1,238,623
Gilroy	1,945,806
Palo Alto	4,342,775
San Jose	42,131,968
Saratoga	847,651
Total Cities	50,506,822
SCHOOLS DISTRICTS:	
Elementary Schools	
Alum Rock Elementary	8,476,548
Berryessa Elementary	7,484,638
Cambrian Elementary	3,322,577
Campbell Elementary	19,124,205
Cupertino Elementary	20,996,342
Evergreen Elem	14,337,953
Franklin McKinley Elementary	12,091,656
Lakeside Joint Elementary	46,512
Loma Prieta Joint Elementary	148,712
Los Altos Elementary	21,293,021
Los Gatos Elementary	7,154,264
Luther Burbank Elementary	905,498
Moreland Elementary	12,564,655
Mountain View Whisman Elementary	23,468,555
Mount Pleasant Elementary	1,807,114
North County Joint Union Elementary	13,938
Oak Grove Elementary	15,975,582
Orchard Elementary	6,051,880
Saratoga Elementary	6,907,658
Sunnyvale Elementary	14,575,669
Union Elementary	13,516,341
Subtotal Elementary Schools	210,263,319

TAXING ENTITY	DEBT SERVICE
High Schools	
Campbell High	26,031,893
East Side High	97,893,123
Fremont High	45,157,804
Los Gatos-Saratoga High	5,625,387
Mountain View-Los Altos High	25,710,641
San Benito High	25,583
Subtotal High Schools	200,444,431
Unified School Districts	
Gilroy Unified	19,445,006
Milpitas Unified	20,412,627
Morgan Hill Unified	4,835,951
Palo Alto Unified	40,426,303
Patterson Joint Unified	51,723
San Jose Unified	42,266,826
Santa Clara Unified	83,766,607
Subtotal Unified School Districts	211,205,042
Community Colleges	
Foothill-De Anza Community College	73,426,598
Gavilan Community College	12,097,073
San Jose-Evergreen Community College	66,083,520
West Valley-Mission Community College	51,589,879
Yosemite Community College	10,573
Subtotal Community Colleges	203,207,644
Total School Districts	825,120,436
SPECIAL DISTRICTS:	
County Library	4,003,851
El Camino Hospital	11,844,514
Midpeninsula Open Space	3,631,488
Santa Clara Valley Water District	21,333,393
Saratoga Fire District	694,269
Total Special Districts	41,507,515
GRAND TOTAL DEBT SERVICE	\$ 1,203,589,502

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FISCAL YEAR 2020-21 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 2020-21.

Taxing Entities	Special Charges	Description	Taxing Entities	Special Charges	Description
COUNTY:			Sunnyvale City		
County General	\$ 1,077,923	Weed Abatement		24,577	Administrative Citation
	301,830	County Lighting		1,269,703	Sewer
	7,289,163	Vector Control		186,464	Downtown Parking
	280,524	Leop-Non Resp Penalty		1,084	Delinquent-Refuse/Sewer
	26,007	El Matador Road Maintenance		7,462	Conway Rd Assessment
	12,219,633	Open Space		1,658,408	Community Facilities District
Total County	21,195,081			3,147,699	
CITIES:			Total Cities		
Campbell City	1,199,417	Lighting		357,045,829	
	193,562	Community Facilities District	SCHOOL DISTRICTS:		
	1,392,980		Alum Rock Elementary	4,394,461	Parcel Tax
Cupertino City	1,359,817	Environment/Storm	Berryessa Elementary	1,756,127	Parcel Tax
Gilroy City	34,098	Delinquent Garbage	Cambrian Elementary	1,598,732	Parcel Tax
	1,391,891	Community Facilities District	Campbell Elementary	1,160,456	Parcel Tax
	1,425,989		Cupertino Elementary	8,542,463	Parcel Tax
Los Altos City	6,386,154	Sewer	Evergreen Elementary	3,046,103	Parcel Tax
	1,051,554	North County Library Service	Franklin McKinley Elementary	1,238,134	Parcel Tax
	63	Raymundo Curb & Gutter	Lakeside Joint Elementary	151,806	Parcel Tax
	48,691	Blue Oak Lane Sewer	Loma Prieta Joint Elementary	153,967	Parcel Tax
	7,486,462		Los Altos Elementary	10,281,447	Parcel Tax
Los Altos Hills Town	3,044,527	Sewer	Los Gatos Elementary	2,724,292	Parcel Tax
	152,819	W Loyola Assessment District	Moreland Elementary	1,565,067	Parcel Tax
	3,197,345		Mountain View-Whisman Elementary	2,947,726	Parcel Tax
Los Gatos Town	38,443	LND/LT	Mount Pleasant Elementary	481,160	Parcel Tax
Milpitas City	413,450	Lighting & Landscaping	Oak Grove Elementary	1,776,575	Parcel Tax
	3,428,546	Community Facilities District	Saratoga Elementary	474,135	Parcel Tax
	3,841,996		Sunnyvale Elementary	1,108,855	Parcel Tax
Monte Sereno City	181,467	Police Services Assessment	Union Elementary	1,259,375	Parcel Tax
	1,781	Rose Andrew Lighting	subtotal (Elementary)	44,660,879	
	183,248		HIGH SCHOOL		
Morgan Hill City	186,665	Fox/Murphy Landscaping	Campbell High	4,765,533	Parcel Tax
	36,551	Community Facilities District	Fremont High	5,211,138	Parcel Tax
	738,102	Ranch Assessment District	Los Gatos-Saratoga High	842,764	Parcel Tax
	777,987	Madrone Business Park Assessment District	subtotal (High School)	10,819,435	
	1,739,305		UNIFIED		
Mountain View City	156,620	Downtown Parking Assessment	Milpitas Unified	1,569,770	Parcel Tax
Palo Alto City	2,340,772	University Ave Lot #2 Parking	Morgan Hill Unified	569,302	Community Facilities District
San Jose City	194,922,762	Sewer	Palo Alto Unified	15,777,711	Parcel Tax
	255,191	Willow Glen Community Benefit Improvement District	San Jose Unified	4,961,267	Parcel Tax
	9,805,833	Library Measure B	subtotal (Unified)	22,878,051	
	120,129	Delinquent Garbage	Total Schools	78,358,365	
	111,261,596	Current Garbage	SPECIAL DISTRICTS:		
	2,458,121	Downtown Property-Based Improvement District	County Library	5,963,833	Library Assessment
	2,405,362	Maintenance	Santa Clara Valley Water District	46,095,042	Safe Clean Water
	6,282,103	Community Facilities District	Santa Clara Valley Water District	12,369,053	Flood Assessment
	2,390,773	Hellyer-Piercy Bond	Burbank Sanitary District	1,324,067	Sewer
	329,901,869		Cupertino Sanitary	18,180,707	Sewer
Santa Clara City	10,270	Parking	Lake Canyon Community Service District	57,024	Community Service District
	195,280	CFD 2019-1	Lion's Gate Community Service District	959,372	Community Service District
	205,550		San Francisco Bay Restoration Authority	5,706,813	SBRA Measure AA 2016
Saratoga City	485,977	Landscape & Lighting	San Martin County Water District	25,918	Improvement Fund
	130,680	Arrowhead	Sanitary District 2 & 3	2,736,655	Sewer
	11,077	Weed Abatement	Silver Creek Valley Country Club Geological	403,980	Geological Hazard
	627,734		West Valley Sanitary	29,105,714	Sewer/Storm/Hillside Zone Sewer
			WV Water Authority	767,252	Storm Sewer
			PACE	6,263,625	PACE Program
			Total Special Districts	129,959,056	
			GRAND TOTAL		
				\$ 586,558,331	

FISCAL YEAR 2020-21 PROPERTY TAX HIGHLIGHTS



We welcome your comments, inquiries, and suggestions.

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