

FY 2017-18 Property Tax Apportionment Schedule

Secured: All Funds (Teeter and non-Teeter)

Apportionment Number	Apportionment Date	Available Date	Apportionment Based On Collections as of:	Estimated % of Secured Levy
1	11-07-2017	11-09-2017	10-27-2017	7% - 10%
2	11-28-2017	11-30-2017	11-17-2017	5% - 10%
3	12-18-2017	12-20-2017	12-12-2017	30% - 35%
4	01-09-2018	01-11-2018	12-29-2017	1% - 5%
5	03-06-2018	03-08-2018	02-23-2018	5% - 7%
6	04-17-2018	04-19-2018	04-11-2018	30% - 35%
7	05-22-2018	05-24-2018	05-11-2018	1% - 5%
8	07-16-2018	07-18-2018	06-30-2018	1% - 2%

Teeter Apportionment: Teeter Funds only

Apportionment Number	Apportionment Date	Available Date	Apportionment Based On:	Estimated % of Secured Levy
1	07-16-2018	07-18-2018	Delinquencies at Year-End	1% - 2%

Prior Year Secured Taxes and Prior Year Secured Penalties - non-Teeter Funds only

Apportionment Number	Apportionment Date	Available Date	Apportionment Based On Collections as of:
1	08-08-2017	08-10-2017	07-28-2017
2	09-05-2017	09-07-2017	08-25-2017
3	10-10-2017	10-12-2017	09-29-2017
4	11-07-2017	11-09-2017	10-27-2017
5	12-12-2017	12-14-2017	12-01-2017
6	01-09-2018	01-11-2018	12-29-2017
7	02-06-2018	02-08-2018	01-26-2018
8	03-06-2018	03-08-2018	02-23-2018
9	04-10-2018	04-12-2018	03-30-2018
10	05-08-2018	05-10-2018	04-27-2018
11	06-12-2018	06-14-2018	06-01-2018
12	07-16-2018	07-18-2018	06-29-2018

The following schedules apply to both Teeter and non-Teeter funds:

Unsecured

Apportionment Number	Apportionment Date	Available Date	Apportionment Based On Collections as of:	Estimated % of Tax Levy
1	09-12-2017	09-14-2017	09-01-2017	60% - 65%
2	01-09-2018	01-11-2018	12-29-2017	20% -30%
3	06-26-2018	06-28-2018	06-15-2018	2%- 5%

State-Assessed - Public Utility/Regulated Railroads/Qualified Electric

Apportionment Number	Apportionment Date	Available Date	Apportionment Based On:	Estimated % of Tax Levy
1	01-10-2018	01-12-2018	1 st Installment Collections	49% - 50%
2	05-23-2018	05-25-2018	2 nd Installment Collections	49% - 50%

Supplemental

Apportionment Number	Apportionment Date	Available Date	Apportionment Based On Collections as of:
1	08-08-2017	08-10-2017	07-28-2017
2	09-05-2017	09-07-2017	08-25-2017
3	10-10-2017	10-12-2017	09-29-2017
4	11-07-2017	11-09-2017	10-27-2017
5	12-12-2017	12-14-2017	12-01-2017
6	01-09-2018	01-11-2018	12-29-2017
7	02-06-2018	02-08-2018	01-26-2018
8	03-06-2018	03-08-2018	02-23-2018
9	04-10-2018	04-12-2018	03-30-2018
10	05-08-2018	05-10-2018	04-27-2018
11	06-12-2018	06-14-2018	06-01-2018
12	07-16-2018	07-18-2018	06-29-2018

Delinquent Prior Year Supplemental Taxes and Penalties

Apportionment Number	Apportionment Date	Available Date	Apportionment Based On Collections:
1	07-16-2018	07-18-2018	07-01-2017 through 06-30-2018

Delinquent Prior Year Unsecured

Apportionment Number	Apportionment Date	Available Date	Apportionment Based On Collections:
1	06-26-2018	06-28-2018	07-01-2017 through 06-16-2018

Homeowner's Property Tax Relief

Apportionment Number	Apportionment Date	Available Date	Amount to be Apportioned
1	12-05-2017	12-07-2017	15%
2	01-02-2018	01-04-2018	35%
3	05-01-2018	05-03-2018	35%
4	06-05-2018	06-07-2018	15%

Interest on Unapportioned Tax Funds

Apportionment Number	Apportionment Date	Available Date	Based on Interest Earned:
1	01-09-2018	01-11-2018	06-01-2017 through 11-30-2017
2	06-19-2018	06-21-2018	12-01-2017 through 05-31-2018

Educational Revenue Augmentation Tax Fund (ERAF)

Apportionment Number	Apportionment Date	Estimated Amount to be Apportioned
1	12-29-2017	Amount Required for 1 st VLF Swap Apportionment
2	05-07-2018	Amount Required for 2 nd VLF Swap Apportionment
3	06-27-2018	For Schools: Available Balance at 06-27-2018
4	07-17-2018	For Schools: Balance in Fund as of 07-17-2018

Property Tax In-Lieu of Vehicle License Fees - VLF Swap (Cities and County only)

Apportionment Number	Apportionment Date	Available Date	Estimated % to be Apportioned
1	01-02-2018	01-04-2018	50%
2	05-08-2018	05-10-2018	50%

Vehicle License Fee Adjustment Amount (VLFAA) Settlement (K-12 Schools only)

Apportionment Number	Apportionment Date	Available Date	Amount to be Apportioned:
1	06-19-2018	06-21-2018	\$50,000,000

Pass-Through Payments

Apportionment Number	Apportionment Date	Available Date	Incremental Property Tax:
1	01-02-2018	01-04-2018	05-01-2017 through 12-31-2017
2	05-29-2018	05-31-2018	01-01-2018 through 04-30-2018

Recognized Obligation Payment Schedules (ROPS) 17-18B and 18-19A

Apportionment Number	Apportionment Date	Available Date	Based on DOF Approved ROPS for:
1	01-02-2018	01-04-2018	17-18B January – June 2018
2	05-29-2018	05-31-2018	18-19A July – December 2018

RPTTF Residual Balance Distributions

Apportionment Number	Apportionment Date	Available Date	Based on Residual Balance of RPTTF After Distributions for:
1	01-02-2018	01-04-2018	17-18B January – June 2018
2	05-29-2018	05-31-2018	18-19A July – December 2018

RPTTF = Redevelopment Property Tax Trust Fund