Local Property Tax Revenue and ERAF forms

Instructions

Local Property Tax Revenue form (to be completed for each community college district in the county)
1. Report ERAF – whether positive or negative – on line 11.
2. Do NOT net negative ERAF against other property tax categories, such as secured roll – report it separately on line 11.
3. All community college ERAF reported on the Local Property Tax Revenue forms must total to ERAF amount shown on line B.2 of county ERAF revenue form.
4. The Chancellor’s Office will allocate a county’s ERAF among the community college districts in the county, according to the formula described in Ed Code. After calculation, these allocations will be conveyed to you. However, there is no provision in Ed Code for allocating negative ERAF among districts, and thus we will rely on your allocations of negative ERAF.
5. AB 1290 Redevelopment Agency pass-through payments should be reported in the full amount on line 4 (columns A & B). The form will automatically calculate the 47.5% that is considered to be property tax in columns C and D. You do not make entries in columns C & D of line 4.
6. RDA residual payments are reported on lines 5 and 6, depending on the distribution date (June 1st or July 16th). Report them in columns C & D.

Educational Revenue Augmentation Fund (ERAF) form (to be completed for the county as a whole)
1. Total ERAF allocated to all the community college districts in the county is reported on line B.2 whether positive or negative. Note: This field will prepopulate; you may override the entry, by entering new data in field.
2. Community college ERAF amounts on all the Local Property Tax Revenue forms should total to amount on line B.2 on the ERAF form.

Certification form
1. Total local property tax revenue for each district, and total ERAF for the county, will be reported here.
2. These totals will agree with the totals on the ERAF and the Local Property Tax Revenue forms.
3. Signature of the County Auditor certified the numbers.