

PROPERTY TAX HIGHLIGHTS

SAN MATEO COUNTY CONTROLLER'S OFFICE FISCAL YEAR 2019-20



CZU Fire, San Mateo County, CA
Courtesy of Local CalFire Branch

Published by

Juan Raigoza, San Mateo County Controller



Established in 1856

Message from the Controller

To the Residents of San Mateo County,

Property taxes are an important source of funding for local governments, enabling them to provide services to their communities such as fire protection, public safety, health services, and education. For the ninth consecutive year, property taxes collected countywide have increased. In fiscal year 2019-20 the total tax levy was \$3.0 billion, \$225 million (or 8%) more when compared to the prior year. The tax levy includes \$2.4 billion for the 1% General Tax, \$287 million for debt service payments on bonds, and \$320 million in special charges.

This publication is intended to provide an overview of the administration of these property taxes, and of the different types that are collected and distributed in San Mateo County.

To view or download copies of this and other financial reports, visit our website at <https://controller.smcgov.org>.

Sincerely,



Juan Raigoza
San Mateo County Controller

Fiscal Year 2019-20 Tax Levy	
1% General Tax	\$2,412,891,410
Debt Service	287,165,987
Special Charges	320,427,888
Total Tax Levy	\$3,020,485,285

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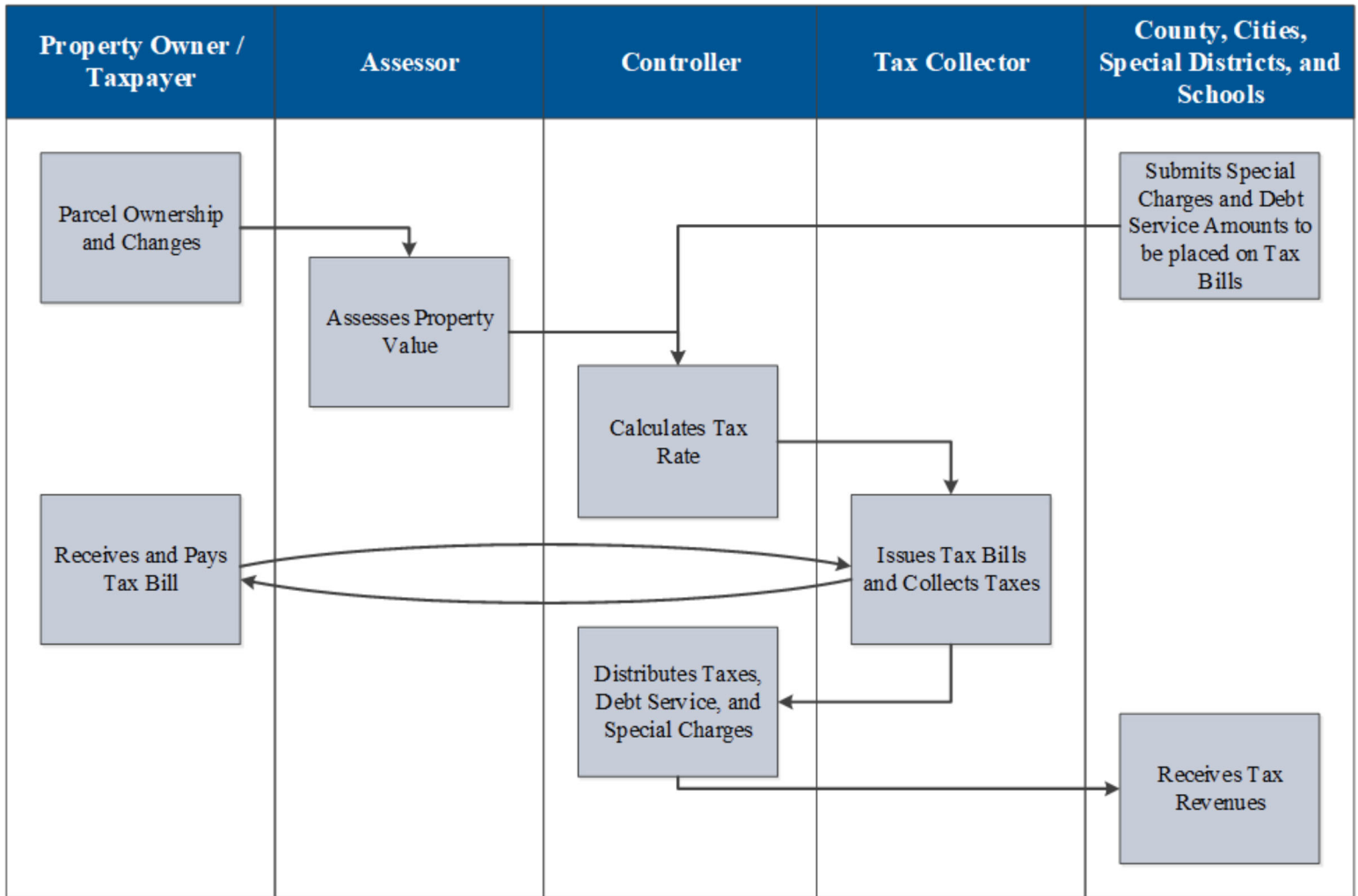


San Mateo County comeback billboard
Courtesy of County of San Mateo Joint Information Center

Introduction

Proposition 13, approved by California voters in 1978, is the basis of the current property tax process. It limits the property tax rate to 1% of assessed values plus the rate necessary to service the debt on local voter-approved bonds. It also limits assessed value increases to a maximum 2% per year on properties that were not involved in a change of ownership or construction. Newly acquired properties are assessed at fair market value (usually the purchase price) and the value of new construction is added to the existing base value of a parcel.

The diagram below depicts the property tax process from the assessment of properties to the calculation of tax amounts, collection of taxes due, and finally, the distribution of property taxes to local government agencies.



THREE ELECTED COUNTY OFFICIALS ADMINISTER THE PROPERTY TAX PROCESS

Mark Church

Assessor-Clerk-Recorder-Elections

www.smacre.org

Juan Raigoza

Controller

controller.smcgov.org

Sandie Arnott

Treasurer-Tax Collector

tax.smcgov.org

Property Owner / Taxpayer

Each year, taxable property is assessed (valued) as of January 1 (the lien date) and the values are used to calculate the taxes due for the fiscal year of July 1 through June 30. For example, the January 1, 2019 lien date values were used to calculate the taxes due for fiscal year July 1, 2019 through June 30, 2020.

Once the property has been assessed, the taxes levied become a lien on the property (secured), or the assessee (unsecured), for which the owner is liable. Property owners are responsible for the timely payments of taxes. Late payments are subject to significant penalties under State law.

The table below shows the top ten taxpayers who pay 6.49% of the total taxes billed. This shows that the County's tax base is broad and does not rely on a limited number of taxpayers or industries.

Top 10 Taxpayers in FY 2019-20	Type of Business	Property Taxes Billed* (millions)	% of Total Taxes Billed*
Genentech	Biotechnology	\$ 30.1	1.12%
Pacific Gas & Electric	Utility	27.8	1.03%
United Airlines	Airline	26.4	0.98%
Gilead Sciences Inc	Biopharmaceutical	24.5	0.91%
Hibiscus Properties LLC	Real Estate	15.3	0.57%
Google, Inc.	Software	14.0	0.52%
Facebook Inc	Social Media	12.6	0.47%
ARE San Francisco	Real Estate	9.0	0.33%
Oracle Corporation	Software	7.9	0.29%
Slough BTC LLC	Lessor	7.1	0.27%
Total		\$ 174.7	6.49%

*Based on the general tax and debt service on secured, unsecured, unitary, and railroad properties as of June 30, 2020



CZU Fire, Photo Courtesy of Local CalFire Branch

Locally Assessed Properties

The primary responsibility of the County Assessor is to assess each property's value so that the owner pays the correct amount of property tax in accordance with State law. For most properties, except in the case of new construction or a change in ownership, the assessed value is the prior year's assessed value adjusted for inflation up to 2%. However, Proposition 8 amended Proposition 13 to recognize declines in market value for property tax purposes and allows for a temporary reduction to the assessed value when market value is less than the current assessed value. The assessed values of properties are recorded on the "local property assessment rolls".

Secured and Unsecured Rolls

The main categories of taxable property include real property, business and personal property, vessels, and aircraft. Real property, which includes both residential (homes, condos, and apartments) and non-residential (business, hotels, retail, etc.), is considered secured property. In fiscal year 2019-20, the County's secured roll included 221,516 properties (aka "parcels").

Business and personal property (e.g. machinery, equipment, office tools and supplies), vessels, and aircraft are considered unsecured property. In fiscal year 2019-20, the County's unsecured roll included 14,561 unsecured accounts, 3,064 vessels accounts, and 364 non-commercial general aircraft accounts.

Supplemental Roll

The completion of new construction or a change in ownership results in a re-assessment of property and a supplemental tax bill that is in addition to the annual secured tax bill. The supplemental assessment roll captures the difference between the initial and new assessed values based on the transfer or construction completion date. This roll is intended to capture changes to assessed value resulting from activities after the January 1 lien date and the associated tax effect for the remainder of the tax year (June 30).

Exemptions

There are numerous full and partial exemptions provided by the State Constitution and the legislature that exclude certain property from taxation. Eligibility for such exemptions depends on the characteristics of the owners and the property (e.g. disabled, elderly, charitable organization, etc.).

Appeals and Corrections to Assessed Values

The Assessment Appeals Board (AAB) allows taxpayers to dispute assessed values through administrative processes. The Assessor can also make corrections to the assessed values throughout the year. When changes in assessed value modify the original tax levy amount, it results in either a refund or new tax bill.



CZU Fire, San Mateo County, CA
Photo Courtesy of Local CalFire Branch

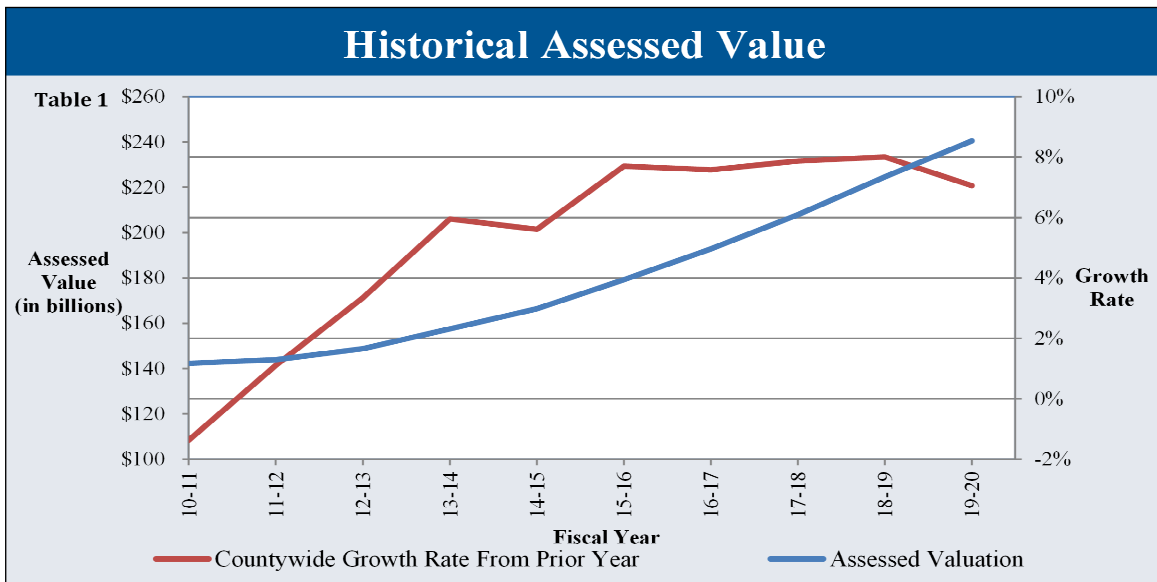
Assessor Values Property

State Assessed Properties

The California Board of Equalization maintains the assessed values for **utility** (e.g. AT&T), **unitary** (e.g. PG&E), and **railroad** properties. The State submits these assessed values to the County annually. In fiscal year 2019-20, the County had 503 utility, unitary, and railroad properties.

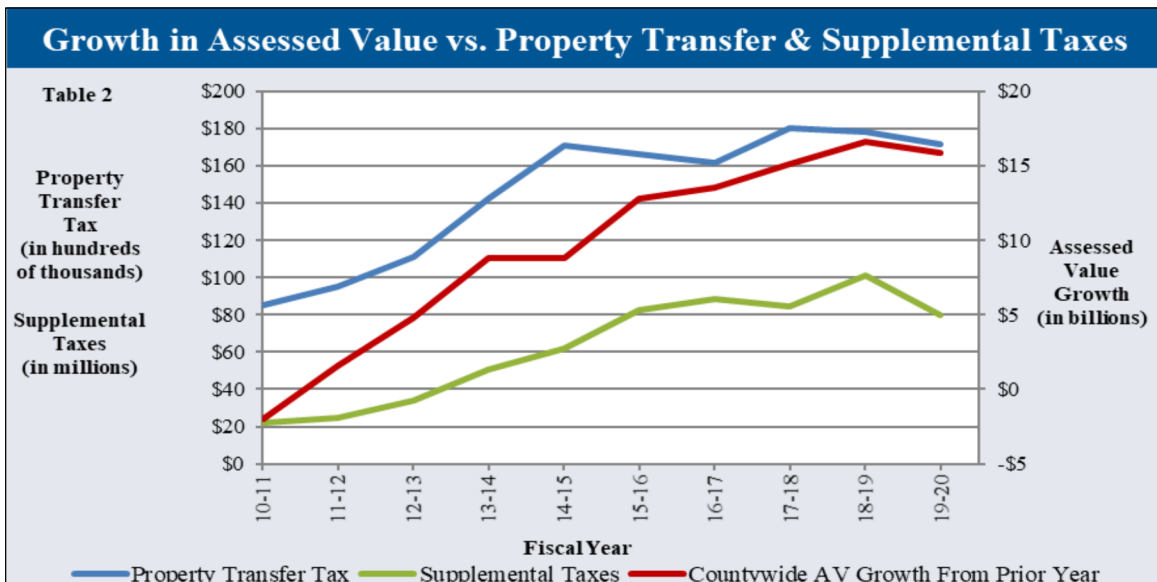
Trends in Assessed Values

Based on the January 1, 2019 lien date, countywide assessed values (net of exemptions) grew in fiscal year 2019-20 by \$15.8 billion, an increase of 7%. Table 1 shows a 10 year trend of the County's assessed values. Over these years assessed values have increased from \$142.3 billion to \$240.5 billion. This is a 69% increase over 9 years.



* Assessed values for secured, unsecured, utility, unitary, and railroad properties net of exemptions.

Leading indicators of tax growth are increases in property transfer taxes (fees for the transfer of ownership in property) and supplemental property taxes. Table 2 shows that in fiscal year 2019-20 transfer taxes and supplemental taxes are trending slightly down.



* Assessed values for secured, unsecured, utility, unitary, and railroad properties net of exemptions.

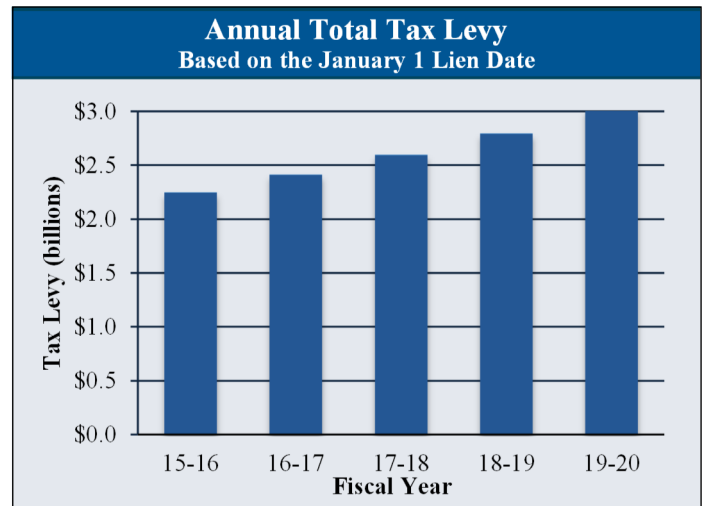
Controller Calculates Property Taxes Due

Every year the Controller’s Office receives assessed values of local properties from the Assessor no later than July 1 and the local state assessed values from the State Board of Equalization. The Controller’s Office then calculates, by parcel, the 1% General Tax amount (by multiplying the taxable assessed values by 1%) and the amount necessary to make annual payments to service the debt on voter approved bonds. In addition, numerous special charges permitted by legislation are included in the taxes to be collected (e.g. sewer, flood control, and lighting charges). Once completed, these amounts are passed to the Tax Collector by September 30 and placed on tax bills.

The Controller also performs similar calculations on any re-assessments after the January 1 lien date, which may result in additional taxes owed by or refund due to the taxpayer. Any additional amounts due are passed to the Tax Collector and billed throughout the year. Any refunds due are issued by the Controller. Refunds between \$10,000 and \$50,000 must be approved by County Counsel and refunds over \$50,000 must be approved by the County Board of Supervisors.

Fiscal Year 2019-20	
Based on the January 1, 2019 Lien Date	
Secured Value	\$ 226,812,037,067
Unsecured Value	11,667,032,318
Unitary, Railroad, and State Utility ¹	1,975,016,808
Taxable Value (Before exemption)	240,454,086,193
Homeowners' Exemptions	835,054,805
Total Taxable Value	241,289,140,998
1% General Tax Rate	x 1%
Property Tax	2,412,891,410
Add: Voter Approved Debt (Bonds) ²	287,165,987
Add: Special Charges	320,427,888
Total Tax Levy	\$ 3,020,485,285

¹Unitary, Railroad, and State Utility properties are assessed annually by the State Board of Equalization.
²Includes debt service for cities, schools, and special districts.



Secured taxes are approximately 94% of the total 1% General Taxes levied.



Covid-19 vaccinations of local firefighter and medical first responders
 Courtesy of County of San Mateo Joint Information Center

Tax Collector Sends Bills and Collects Taxes

The Tax Collector sends annual secured tax statements (bills) to taxpayers each year by November 1. The bill can be paid in two installments, with the first due November 1 and delinquent after December 10, and the second due February 1 and delinquent after April 10.

Fiscal Year	Number of Tax Bills Issued			Total
	Secured	Unsecured	Supplemental	
2015-16	221,389	16,469	14,458	252,316
2016-17	221,603	15,946	8,970	246,519
2017-18	221,883	15,654	14,773	252,310
2018-19	222,227	14,930	13,589	250,746
2019-20	222,582	14,695	13,817	251,094

Most unsecured tax bills are mailed before July 31 and must be paid on or before August 31. If the bill is mailed after July 31, the bill must be paid by the end of the month after the bill's issuance.

Supplemental taxes are billed when there is a change in ownership or new construction. For supplemental tax bills mailed between July and October, the first installment must be paid on or before December 10 and the second installment must be paid on or before April 10. For supplemental tax bills mailed between November and June, the first installment must be paid by the end of the month following the bill's issuance and the second installment is due no later than four months following the date the first installment is delinquent.

Current Year Delinquent Secured Taxes		
As of	Amount	Rate
June 30, 2016	\$ 11,302,762	0.58%
June 30, 2017	\$ 12,591,368	0.60%
June 30, 2018	\$ 14,078,129	0.58%
June 30, 2019	\$ 17,100,797	0.65%
June 30, 2020	\$ 24,456,457	0.85%

Penalties for late payments on the first installment are 10% of the taxes due. Penalties for late payments on the second installment are 10% of the taxes due plus \$40. Beginning the following July 1, there is an additional 1.5% penalty per month on any outstanding taxes due. After 5 years of taxes being delinquent, the property can be sold at a tax sale to pay the past due balances. The delinquency rate in San Mateo County has been less than 1% for the past 5 years.



Federal Medical Station set up at San Mateo County Event Center
Photo courtesy of County of San Mateo Emergency Operations Center

Tax Collector Sends Bills and Collects Taxes

Below is an example of the information presented on a property tax bill.

PARCEL NUMBER	TAX RATE AREA	BILL NUMBER
028-292-990	12-001	2019-987654

Parcel number and Tax Rate Area (TRA). All parcels in your TRA have the same composite tax rate.

ASSESSMENT INFORMATION	VALUES
Land	277,297
Improvements	291,166
Fixtures	
Personal Property	
Taxable Value	568,463
Exemption	
Value after Exemption	568,463
Tax Saved Due To Exemption	

The bill provides details of the parcel's assessed value (land, improvements, fixtures, personal property, and exemptions).

2019 - 2020 SAN MATEO COUNTY SECURED TAX BILL 2019 - 2020
FOR FISCAL YEAR BEGINNING JULY 1, 2019 AND ENDING JUNE 30, 2020

PARCEL NUMBER	TAX RATE AREA	BILL NUMBER	ASSESSMENT INFORMATION	VALUES
028-292-990	12-001	2019-987654	Land	277,297
			Improvements	291,166
			Fixtures	
			Personal Property	
			Taxable Value	568,463
			Exemption	
			Value after Exemption	568,463
			Tax Saved Due To Exemption	

LEGAL DESCRIPTION
LOT 99 BLOCK 1 REDWOOD CITY NO 12 RSM B/83

SITUS: 900 BRIGHTSIDE AVE SAN MATEO

ASSESSED TO: TAXPAYER JOE
TAXPAYER JANE
123 SAN MATEO COUNTY DR
REDWOOD CITY, CA 55555-1234

TAXING AGENCY	RATE	AMOUNT
Countywide Tax (Secured)	1.0000	5,684.63
S M CTY Debt-LIB.	0.0105	59.70
SM Foster City 20	0.0388	220.56
San Mateo High Bond	0.0475	270.01
SM JR COLL Bond S	0.0190	108.00
General Tax Total	1.1158	6,342.90
NPDES Storm Drain Fee (650)363-4100		3.44
SMC Mosq Abmnt Dist (650)344-8592		3.74
SMFCSD Measure A 2010 (650)312-7269		198.06
SMFCSD Measure B 1991 (650)312-7269		98.52
City of SM Sewer (650)676-7516		220.56
Tax Payable		6,867.22

* For Home Banking: Use Your Parcel Number (028-292-990) and pay the full installment due.
 * Partial payments and overpayments will be returned. Failure to pay the full amount due on time will result in penalties and costs.
 * Pay Online at <https://tax.smegov.org>

1 DUE NOVEMBER 1, 2019 AFTER DECEMBER 10, 2019 ADD 10% PENALTY TO YOUR PAYMENT \$3,433.61	2 DUE FEBRUARY 1, 2020 AFTER APRIL 10, 2020 ADD 10% PENALTY +\$40.00 COST TO YOUR PAYMENT \$3,433.61
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STATEMENT PORTION FOR YOUR RECORDS

1	<p style="text-align: center;">DUE NOVEMBER 1, 2019 AFTER DECEMBER 10, 2019 ADD 10% PENALTY TO YOUR PAYMENT \$3,433.61</p>
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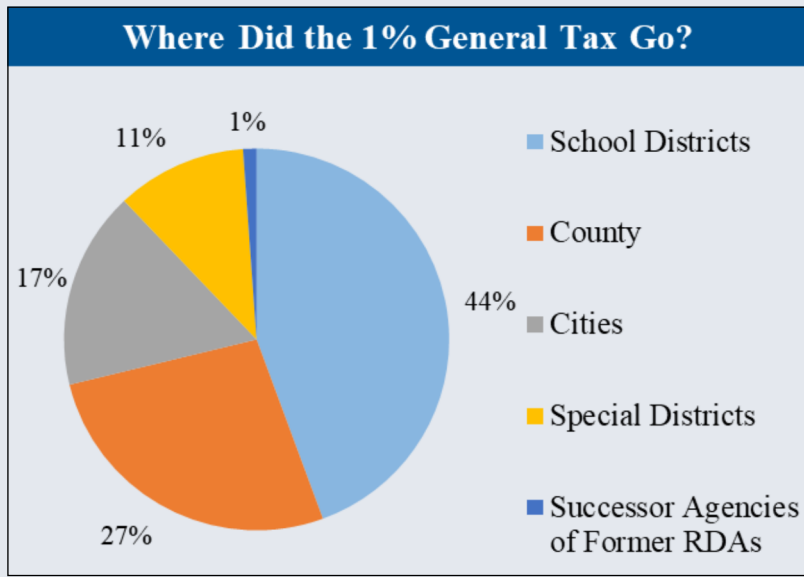
This section reports your tax amount due, due dates for each installment, and the additional penalty for late payments.

2	<p style="text-align: center;">DUE FEBRUARY 1, 2020 AFTER APRIL 10, 2020 ADD 10% PENALTY +\$40.00 COST TO YOUR PAYMENT \$3,433.61</p>
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SMFCSD Measure B 1991 (650)312-7269		98.52
City of SM Sewer (650)676-7516		220.56
Tax Payable		6,867.22

The general tax rate, voter approved debt rates, and any special charges levied on the parcel are reported in this section. Contact information is also included for the taxing entities imposing the special charges.

Controller Distributes Property Taxes



For fiscal year 2019-20, a total of \$3.0 billion was levied from the 1% General Tax (\$2.41 billion), debt service payments for bonds (\$287 million), and special charges (\$320 million). This is a \$225 million (8.0%) increase compared to the prior year.

For fiscal year 2019-20, the countywide 1% general property tax levy increased by \$158 million (or 7%) compared to the prior year. Property tax revenue growth rates between taxing agencies will vary because of differences in growth percentages in different regions within the County. For fiscal year 2019-20, these differences ranged from 3.44% in Daly

City to 10.49% in Menlo Park.

Assembly Bill 8, effective in fiscal year 1979-80, and many subsequent amendments govern the tax distribution process. Each year taxing agencies are allocated an amount equal to the total received in the previous year plus a percentage of any tax growth within the area in which the agency provides services. The law also allows jurisdictional changes, which are transfers of properties and their corresponding property tax revenues, when boundary changes or transfer of service responsibilities occur. In October of each year, the Controller provides each taxing agency an estimate of its property tax revenues. These estimates are based on the assessed values provided by the Assessor. During the year, the Assessor and the Assessment Appeals Board make changes in assessed values that change the original levy, which sometimes result in refunds to taxpayers. Due to changing economic conditions, as well as misfortunes and calamities, total refunds fluctuate substantially from year to year.

Since fiscal year 1992-93, cities, special districts, and the County are mandated to shift a portion of their property tax dollars to the Educational Revenue Augmentation Fund (ERAF). These monies are used to meet the school districts’ minimum guaranteed funding level referred to as the “Local Control Funding Formula” (LCFF).

Refunds	
Revenue Reductions to Tax Agencies	
Fiscal Year	Amount
2015-16	\$ 16,385,955
2016-17	11,319,911
2017-18	10,643,109
2018-19	19,584,815
2019-20	13,483,282

The difference between a school’s LCFF amount and the local property tax revenues it receives is the maximum amount a school district can receive from ERAF. Only LCFF school districts can receive ERAF monies. 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.

Controller Distributes Property Taxes

Adding to the tax allocation process, Senate Bill 1096 was enacted in fiscal year 2004-05. Prior to the legislation, Motor Vehicle License Fees (MVLFF) collected by the Department of Motor Vehicles were distributed to cities and counties. SB 1096 redirected these revenues, giving them instead to the State. To make the cities and counties whole, the legislation specified that property taxes deposited into ERAF would be used to replenish the foregone revenues. This process is commonly referred to as the "VLF Swap".

If there are insufficient funds in ERAF to fund the VLF Swap, legislation requires it to be funded by LCFF school districts. Any monies used from LCFF school districts to fund the VLF Swap are paid back to the schools by the State. For fiscal year 2019-20 the total VLF Swap was \$207.9 million. In fiscal year 2019-20, \$9.2 million of the VLF amount due to the County and cities was not funded due to insufficient funds. The County and cities will be reimbursed by the State in fiscal year 2021-22.



CZU Fire, Photo Courtesy of Local CalFire Branch

Redevelopment Agencies

Prior to 2011, counties and cities were authorized by State law to create Redevelopment Agencies (RDAs) which received certain property tax revenues in order to revitalize blighted areas of the community. There were 13 such RDAs established by cities in the County (see page 15). Effective October 1, 2011, a State law passed, requiring RDAs to dissolve and establish Successor Agencies to wind-down the affairs of the former RDAs. According to this legislation, monies previously transferred to former RDAs are now transferred to trust funds called Redevelopment Property Tax Trust Funds (RPTTF). After distributing mandated and agreed-upon amounts to the local taxing agencies (pass-through payments), monies from RPTTFs are required to be allocated to Successor Agencies for outstanding liabilities incurred by the former RDAs. Any remaining monies in the RPTTF are distributed to the local taxing agencies that funded the former RDAs with property tax revenues.

In the fiscal year 2019-20, \$249 million of property tax revenues were deposited into the RPTTFs and distributed as follows: \$28 million to successor agencies for outstanding liabilities/obligations, and \$221 million to taxing agencies for pass-through payments and residuals.

In addition, any unencumbered cash and proceeds from sales of assets are distributed to the taxing agencies that funded the former RDAs. During fiscal year 2019-20, \$971,011 in proceeds from the sale of assets was distributed to taxing agencies (see table to the right). Since the dissolution of the RDAs, \$124 million of unencumbered cash and proceeds from the sale of assets have been distributed.

Distribution of Proceeds from the Sale of Assets	
2019-20	
County	\$ 250,834
Cities	163,037
Schools ¹	536,423
Special Districts	20,717
	<u>\$ 971,011</u>

1) Includes k-12, community college district, and county office of education

Fiscal Year 2019-20 Distributions - 1% General Tax

The Controller distributes the taxes collected by the Tax Collector to the local taxing agencies within the County. California law requires the distribution to be in accordance with specified formulas and procedures. The tables presented on pages 11 through 15 show the 1% General Tax amounts distributed for fiscal year 2019-20, totaling \$2.47 billion.

Taxing Agency	Current Year Taxes ¹	Vehicle License Fee Swap and LCFE Funded School Deficits		Redevelopment Property Tax Trust Fund Distributions	Total Taxes	Percent to Total
		Excess ERAF				
County of San Mateo	\$ 310,462,803	\$ 117,970,235	\$ 180,019,420	\$ 53,211,882	\$ 661,664,340	26.80%
Dependent Special Districts (County)						
County Free Library	25,933,951	-	5,456,815	1,832,413	33,223,179	1.35%
County Fire Protection	7,918,273	-	-	-	7,918,273	0.32%
County Service Area #1	3,570,065	-	-	-	3,570,065	0.14%
County Service Area #6	77,363	-	7,153	-	84,516	0.00%
County Service Area #8	1,118,892	-	-	-	1,118,892	0.05%
Burlingame Hills Sewer	87,776	-	45,496	-	133,272	0.01%
Emerald Lake Heights Sewer	24,464	-	12,824	-	37,288	0.00%
Fair Oaks Sewer	620,810	-	319,684	17,670	958,164	0.04%
Harbor Industrial Sewer	11,191	-	5,388	1,028	17,607	0.00%
Kensington Square Sewer	15,781	-	8,228	-	24,009	0.00%
Oak Knoll Sewer	5,747	-	3,015	-	8,762	0.00%
Crystal Springs Sanitary	82,903	-	43,087	-	125,990	0.01%
Devonshire County Sanitary	40,793	-	20,929	-	61,722	0.00%
Scenic Heights Sanitary	1,719	-	890	-	2,609	0.00%
Campo Bello University Park Drive	4,740	-	1,239	-	5,979	0.00%
Colma Creek Flood Control ²	382,413	-	53,780	-	436,193	0.02%
Colma Creek Flood Control Zone 3 ²	950,927	-	70,911	-	1,021,838	0.04%
Colma Creek Flood Control Zone 2 ²	404,482	-	32,660	-	437,142	0.02%
Colma Creek Flood Control Zone 1 ²	79,944	-	9,272	-	89,216	0.00%
San Bruno Creek Zone 2 ²	157,051	-	12,829	-	169,880	0.01%
San Francisquito Zone 2 ²	192,469	-	26,479	-	218,948	0.01%
Ravenswood Slough Flood Zone ²	3,956	-	1,767	-	5,723	0.00%
Enchanted Hills Drainage	2,517	-	382	-	2,899	0.00%
Highlands Drainage	715	-	379	-	1,094	0.00%
Sequoia Drainage	2,716	-	2,447	-	5,163	0.00%
University Heights Drainage	26,666	-	4,692	-	31,358	0.00%
Bel Aire Lighting	67,352	-	50,266	-	117,618	0.00%
Belmont Lighting	7,300	-	4,692	-	11,992	0.00%
Colma Lighting	127,793	-	76,556	-	204,349	0.01%
El Granada Lighting	75,210	-	10,390	-	85,600	0.00%
Emerald Lake Lighting	271,782	-	169,336	-	441,118	0.02%
Enchanted Hills Lighting	13,550	-	8,381	-	21,931	0.00%
La Honda Lighting	13,067	-	9,006	-	22,073	0.00%
Menlo Park Lighting	341,863	-	249,505	-	591,368	0.02%
Montara Lighting	109,950	-	87,672	-	197,622	0.01%
Pescadero Lighting	12,381	-	9,815	-	22,196	0.00%
Highlands Landscape	12,257	-	938	-	13,195	0.00%
Los Trancos County Maintenance	232,702	-	83,259	-	315,961	0.01%
Total Dependent Special Districts (County)	\$ 43,003,531	\$ -	\$ 6,900,162	\$ 1,851,111	\$ 51,754,804	2.09%

¹ Current Year Taxes includes actual distributions of secured, unsecured, homeowner exemption, supplemental, and other miscellaneous property taxes.

² Effective January 1, 2020, the Colma Creek Flood Control District changed from being a County dependent district to an independent district pursuant to Assembly Bill No. 825.



CZU Fire, Photo Courtesy of Local CalFire Branch

Fiscal Year 2019-20 Distributions - 1% General Tax

Taxing Agency	Current Year Taxes	Vehicle License Fee Swap and LCFE Funded School Deficits	Excess ERAF	Redevelopment Property Tax Trust Fund Distributions	Total Taxes	Percent to Total
Cities						
Town of Atherton	\$ 9,908,897	\$ 1,196,646	\$ 1,784,091	\$ -	\$ 12,889,634	0.52%
City of Belmont	4,546,987	3,055,460	1,148,239	1,411,172	10,161,858	0.41%
City of Brisbane	2,968,808	365,589	448,297	731,441	4,514,135	0.18%
City of Burlingame	17,405,740	3,559,340	2,374,327	-	23,339,407	0.95%
Town of Colma	498,945	129,179	9,103	-	637,227	0.03%
City of Daly City	23,629,503	11,166,763	4,939,793	2,185,703	41,921,762	1.70%
City of East Palo Alto	7,356,376	4,371,076	642,136	2,968,035	15,337,623	0.62%
City of Half Moon Bay	1,969,514	1,296,620	311,496	-	3,577,630	0.14%
Town of Hillsborough	17,394,169	1,333,858	2,300,581	-	21,028,608	0.85%
City of Menlo Park	17,084,387	4,778,747	3,003,552	2,494,094	27,360,780	1.11%
City of Millbrae	6,446,665	2,723,853	1,087,651	1,674,744	11,932,913	0.48%
City of Pacifica	13,035,019	4,253,924	2,553,525	47,826	19,890,294	0.81%
Town of Portola Valley	2,299,611	550,578	230,641	-	3,080,830	0.12%
Redwood City Area #1	28,950,699	9,394,722	6,774,771	8,495,054	53,615,246	2.17%
Redwood City Area #3	12,059,863	-	932,096	869,614	13,861,573	0.56%
Redwood City Parking #1	38,056	-	1,453	410,785	450,294	0.02%
Redwood City Improvement District	951,035	-	58,335	-	1,009,370	0.04%
City of San Bruno	8,374,596	4,977,507	1,313,719	2,265,125	16,930,947	0.69%
City of San Carlos	12,025,306	3,579,347	2,095,828	1,564,780	19,265,261	0.78%
City of San Mateo	41,584,090	11,755,052	5,446,320	5,956,854	64,742,316	2.62%
City of South San Francisco	21,303,635	7,457,005	3,540,921	10,391,399	42,692,960	1.73%
Town of Woodside	4,123,660	686,097	454,938	-	5,264,695	0.21%
Total Cities	\$ 253,955,561	\$ 76,631,363	\$ 41,451,813	\$ 41,466,626	\$ 413,505,363	16.74%
Dependent Special Districts (Cities)						
East Palo Alto Drainage Maintenance	\$ 115,454	\$ -	\$ 11,025	\$ 11,126	\$ 137,605	0.01%
Ravenswood Lighting	285,325	-	185,579	220,260	691,164	0.03%
Daly City Sanitary District	2,160,067	-	-	72,825	2,232,892	0.09%
Portola Valley Ranch Road	777	-	-	-	777	0.00%
Woodside Highlands Road Maintenance	42,613	-	-	-	42,613	0.00%
Town Center Sewer Maintenance	48,670	-	2,814	-	51,484	0.00%
Guadalupe Valley Improvement	29,935	-	132	2,127	32,194	0.00%
Estero Municipal Improvement	28,442,316	4,159,604	2,434,265	219,741	35,255,926	1.43%
Belmont Fire	10,282,784	-	-	2,344,679	12,627,463	0.51%
Belmont Special Fire Zone-1	66,255	-	-	124,213	190,468	0.01%
Belmont Special Fire Zone-2	3,099	-	-	-	3,099	0.00%
Belmont Special Fire Zone-3	84,026	-	-	-	84,026	0.00%
Atherton Channel Drainage	134,521	-	12,732	-	147,253	0.01%
West Park Parks and Parkways	598,383	-	26,496	-	624,879	0.03%
Stonegate Park and Parkways	306,450	-	38,049	-	344,499	0.01%
West Park 3 Park and Parkway	921,406	-	24,995	-	946,401	0.04%
Willow Gardens Park and Parkways	38,881	-	4,918	54,470	98,269	0.00%
Wayside Road Maintenance Zone 2	26,778	-	3,132	-	29,910	0.00%
Crescent Ave Maintenance Zone A	2,040	-	-	-	2,040	0.00%
Crescent Ave Maintenance Zone B	8,923	-	-	-	8,923	0.00%
Crescent Ave Maintenance Zone C	876	-	-	-	876	0.00%
Crescent Ave Maintenance Zone D	268	-	-	-	268	0.00%
Total Dependent Special Districts (Cities)	\$ 43,599,847	\$ 4,159,604	\$ 2,744,137	\$ 3,049,441	\$ 53,553,029	2.17%



Personnel responding to the CZU Fire in San Mateo County, CA
Photo courtesy of Local CalFire Branch

Fiscal Year 2019-20 Distributions - 1% General Tax

Taxing Agency	Current Year Taxes	Vehicle License Fee Swap and LCFF Funded School Deficits	Excess ERAF	Redevelopment Property Tax Trust Fund Distributions	Total Taxes	Percent to Total
Independent Special Districts						
Coastside Fire Protection	\$ 10,727,030	\$ -	\$ 1,224,137	\$ -	\$ 11,951,167	0.48%
Bayshore Sanitary	89,569	-	40,206	237,077	366,852	0.01%
Granada Community Service District	705,179	-	360,868	-	1,066,047	0.04%
Montara Sanitary	568,150	-	294,915	-	863,065	0.03%
Colma Creek Flood Control ²	366,200	-	59,952	143,599	569,751	0.02%
Colma Creek Flood Control Zone 1 ²	77,021	-	10,125	47,680	134,826	0.01%
Colma Creek Flood Control Zone 2 ²	408,243	-	37,852	707,580	1,153,675	0.05%
Colma Creek Flood Control Zone 3 ²	897,663	-	78,491	55,310	1,031,464	0.04%
San Francisquito Zone 2 ²	181,754	-	29,857	1	211,612	0.01%
San Bruno Creek Zone 2 ²	146,331	-	14,630	66,624	227,585	0.01%
Ravenswood Slough Flood Zone ²	4,435	-	1,994	7,049	13,478	0.00%
Mid-Peninsula Water	223,960	-	117,457	59,814	401,231	0.02%
Canada County Water	42,148	-	-	-	42,148	0.00%
Coastside County Water	961,728	-	501,487	-	1,463,215	0.06%
North Coast County Water	698,940	-	362,830	3,500	1,065,270	0.04%
Westborough County Water	348,110	-	182,003	-	530,113	0.02%
Midpeninsula Regional Open Space	16,079,780	-	-	1,410,858	17,490,638	0.71%
Bay Area Air Quality Management	4,742,276	-	-	448,869	5,191,145	0.21%
San Mateo County Harbor	6,022,092	-	1,522,380	757,959	8,302,431	0.34%
Peninsula Hospital	7,471,911	-	-	405,145	7,877,056	0.32%
Sequoia Hospital ¹	13,634,238	-	-	997,229	14,631,467	0.59%
Resource Conservation	74,707	-	6,657	2,038	83,402	0.00%
Broadmoor Police	1,504,603	-	420,737	-	1,925,340	0.08%
Colma Fire	898,701	-	-	-	898,701	0.04%
Menlo Park Fire	50,736,377	-	5,219,306	3,894,372	59,850,055	2.42%
Woodside Fire	19,531,457	-	2,212,485	-	21,743,942	0.88%
East Palo Alto Sanitary	588,412	-	283,957	348,146	1,220,515	0.05%
Highlands Recreation	522,653	-	131,658	-	654,311	0.03%
Ladera Recreation	200,356	-	64,028	-	264,384	0.01%
San Mateo County Mosquito Abatement	2,774,207	-	443,321	233,420	3,450,948	0.14%
Total Independent Special Districts	\$ 141,228,231	\$ -	\$ 13,621,333	\$ 9,826,270	\$ 164,675,834	6.66%

¹Distributions are made to the special district known as Sequoia Healthcare District. Sequoia Hospital is the name used by the State Board of Equalization.

² Effective January 1, 2020, the Colma Creek Flood Control District changed from being a County dependent district to an independent district pursuant to Assembly Bill No. 825.



Staff responds to Covid-19 pandemic March 18, 2020
Photo courtesy of County of San Mateo Emergency Operations Center

Fiscal Year 2019-20 Distributions - 1% General Tax

Taxing Agency	Current Year Taxes	Vehicle License Fee Swap and LCFF Funded School ¹ Deficits	Excess ERAF	Redevelopment Property Tax Trust Fund Distributions	Total Taxes	Percent to Total
School Districts						
Bayshore Elementary	\$ 1,047,533	\$ (2,289,060)	\$ -	\$ 1,514,082	\$ 272,555	0.01%
Belmont Elementary	31,911,121	(32,783,766)	-	3,113,014	2,240,369	0.09%
Brisbane Elementary	6,112,829	-	-	481,024	6,593,853	0.27%
Burlingame Elementary	23,575,411	(23,575,411)	-	-	-	0.00%
Hillsborough Elementary	21,330,188	-	-	-	21,330,188	0.86%
Jefferson Elementary	34,063,527	(35,219,298)	-	1,155,771	-	0.00%
Pacifica	18,872,705	(18,909,111)	-	51,834	15,428	0.00%
Las Lomitas Elementary	20,141,445	-	-	-	20,141,445	0.82%
Menlo Park Elementary	33,879,718	-	-	655,532	34,535,250	1.40%
Millbrae Elementary	17,337,236	-	-	2,099,308	19,436,544	0.79%
Portola Valley Elementary	12,184,380	-	-	-	12,184,380	0.49%
Ravenswood Elementary	16,719,362	(23,776,919)	-	8,581,571	1,524,014	0.06%
Redwood City Elementary	67,299,137	-	-	9,737,000	77,036,137	3.12%
San Bruno Elementary	19,938,065	-	-	3,697,060	23,635,125	0.96%
San Carlos Elementary	22,739,914	(23,752,729)	-	2,255,821	1,243,006	0.05%
San Mateo-Foster City Elementary	98,225,229	-	-	3,739,506	101,964,735	4.13%
Woodside Elementary	8,093,877	-	-	-	8,093,877	0.33%
Jefferson High	44,624,032	-	-	2,837,358	47,461,390	1.92%
San Mateo High	149,598,056	-	-	7,819,407	157,417,463	6.37%
Sequoia High	144,670,909	-	-	14,409,053	159,079,962	6.44%
Cabrillo Unified	28,506,311	-	-	-	28,506,311	1.15%
La Honda-Pescadero	4,387,720	-	-	-	4,387,720	0.18%
South San Francisco Unified	72,308,859	-	-	27,205,526	99,514,385	4.03%
San Mateo Community College	155,117,040	-	-	14,699,780	169,816,820	6.88%
County Office of Education	80,725,396	-	11,760,247	7,760,100	100,245,743	4.06%
ERAF	283,191,773	(38,454,908)	(244,736,865)	-	-	0.00%
Total School Districts	\$ 1,416,601,773	\$ (198,761,202)	\$ (232,976,618)	\$ 111,812,747	\$ 1,096,676,700	44.41%

¹LCFF Funded School Districts are school districts that do not receive sufficient property tax revenues to meet their minimum guaranteed funding level for the fiscal year based on the Local Control Funding Formula. Pursuant to California law, VLF Swap amounts are funded by the ERAF available to fund the LCFF districts. If there are insufficient funds in ERAF to pay the VLF Swap amounts, the law requires these amounts to be funded by property taxes of the LCFF school districts (deficits). These deficit amounts are included in the Vehicle License Fee Swap and LCFF Funded School Deficits column. Any deficits of the LCFF school districts to fund the VLF Swap are reimbursed by the State. Such reimbursements are not comprised of property tax revenues and are not included in this table.



Covid-19 vaccinations of local firefighter and medical first responders
 Courtesy of County of San Mateo Joint Information Center

Fiscal Year 2019-20 Distributions - 1% General Tax

Taxing Agency	Current Year Taxes	Vehicle License Fee Swap and LCFF Funded School Deficits	Excess ERAF	Redevelopment Property Tax Trust Fund Distributions	Total Taxes	Percent to Total
<u>RPTTFs and Successor Agencies</u>						
Belmont RPTTF	\$ 16,301,827	\$ -	\$ -	\$ (16,301,827)	\$ -	0.00%
Brisbane RPTTF	6,110,550	-	-	(6,110,550)	-	0.00%
Daly City RPTTF	10,694,027	-	-	(10,694,027)	-	0.00%
East Palo Alto RPTTF	13,545,643	-	-	(13,545,643)	-	0.00%
Foster City RPTTF	1,132,304	-	-	(1,132,304)	-	0.00%
Menlo Park RPTTF	30,797,549	-	-	(30,797,549)	-	0.00%
Millbrae RPTTF	11,727,152	-	-	(11,727,152)	-	0.00%
Pacifica RPTTF	389,656	-	-	(389,656)	-	0.00%
Redwood City RPTTF	41,772,520	-	-	(41,772,520)	-	0.00%
San Bruno RPTTF	16,352,185	-	-	(16,352,185)	-	0.00%
San Carlos RPTTF	14,248,413	-	-	(14,248,413)	-	0.00%
San Mateo RPTTF	23,309,156	-	-	(23,309,156)	-	0.00%
South San Francisco RPTTF	62,739,203	-	-	(62,739,203)	-	0.00%
Belmont Successor Agency	-	-	-	1,091,722	1,091,722	0.04%
Brisbane Successor Agency	-	-	-	2,369,445	2,369,445	0.10%
Daly City Successor Agency	-	-	-	1,188,983	1,188,983	0.05%
East Palo Alto Successor Agency	-	-	-	4,252,596	4,252,596	0.17%
Foster City Successor Agency	-	-	-	283,203	283,203	0.01%
Menlo Park Successor Agency	-	-	-	5,621,026	5,621,026	0.23%
Millbrae Successor Agency	-	-	-	775,883	775,883	0.03%
Pacifica Successor Agency	-	-	-	183,070	183,070	0.01%
Redwood City Successor Agency	-	-	-	2,747,786	2,747,786	0.11%
San Bruno Successor Agency	-	-	-	849,417	849,417	0.03%
San Carlos Successor Agency	-	-	-	1,390,257	1,390,257	0.06%
San Mateo Successor Agency	-	-	-	6,190,089	6,190,089	0.25%
South San Francisco Successor Agency	-	-	-	958,631	958,631	0.04%
Total RPPTFs and Successor Agencies	\$ 249,120,185	\$ -	\$ -	\$ (221,218,077)	\$ 27,902,108	1.13%
Countywide Totals	\$ 2,457,971,931	\$ -	\$ 11,760,247	\$ -	\$ 2,469,732,178	100.00%

¹The total countywide current year taxes reported above differs from the total current year 1% General Tax amount reported on page 6, which is based on the January 1 lien date assessed values, and does not include supplemental and other miscellaneous property taxes.

²The Excess ERAF distributions for fiscal year 2019-20 were funded by current year revenues and prior year revenues held in ERAF.



Federal Medical Station set up at San Mateo County Event Center
Photo courtesy of County of San Mateo Emergency Operations Center

Fiscal Year 2019-20 Distributions - Debt Service

Debt Service

The majority of outstanding bonds in the County are for schools. Since 1978, all bonds have required a two-thirds majority vote. However, effective January 1, 2001 certain bonds for schools can be approved by 55% of the voters. The table to the right shows the debt service amount totaling \$291.1 million was distributed for voter approved debt service. The amounts include debt service from secured, unsecured, homeowner's exemption, supplemental, and other miscellaneous property tax distributions.



Taxing Entity	Debt Service
Cities	
City of Menlo Park	\$ 1,496,558
City of Millbrae	675,281
City of San Carlos	432,949
City of San Mateo	2,363,732
Total Cities	\$ 4,968,520
School Districts	
Bayshore Elementary	\$ 475,297
Belmont-Redwood Shores Elementary	5,576,859
Brisbane Elementary	695,150
Burlingame Elementary	8,519,320
Hillsborough Elementary	3,255,920
Jefferson Elementary	7,938,599
Las Lomitas Elementary	8,406,595
Menlo Park Elementary	6,903,391
Millbrae Elementary	3,707,882
Pacifica Elementary	4,858,425
Portola Valley Elementary	3,003,354
Ravenswood Elementary	4,853,072
Redwood City Elementary	15,366,955
San Bruno Park Elementary	5,239,205
San Carlos Elementary	6,975,063
San Mateo-Foster City Elementary	19,187,487
Woodside Elementary	1,819,965
Jefferson High	19,299,159
San Mateo High	34,765,422
Sequoia High	36,679,844
Cabrillo Unified	11,103,572
La Honda-Pescadero Unified	518,382
South San Francisco Unified	9,547,078
San Mateo County Community College	64,545,549
Total School Districts	\$ 283,241,545
Special Districts	
Mid-Peninsula Regional Open Space	\$ 1,714,367
Montara Water and Sanitary	1,191,631
Total Special Districts	\$ 2,905,998
Grand Total Debt Service	\$ 291,116,063



CZU Fire, San Mateo County, CA
Courtesy of Local CalFire Branch

Fiscal Year 2019-20 Distributions - Special Charges

Special Charges

The tables on pages 17 and 18 show the amounts, totaling \$318.8 million, distributed during fiscal year 2019-20 for special charges. Cities and special districts may charge certain fees directly to taxpayers in lieu of placing them on the secured tax bills. The amounts shown in the tables include changes and refunds processed after the original secured bills were issued.

Acronyms

CDA	- Community Development Authority
EIF	- Energy Improvement Financing
PACE	- Property Assessed Clean Energy
HERO	- Home Energy Renovation Opportunity



Photo courtesy of Local CalFire Branch

Taxing Entity	Special Charges	Description
School Districts		
Bayshore Elementary	\$ 164,839	Parcel Tax
Belmont-Redwood Shores Elementary	3,489,866	Parcel Tax
Brisbane Elementary	952,950	Parcel Tax
Burlingame Elementary	2,069,990	Parcel Tax
Hillsborough Elementary	2,208,874	Parcel Tax
Jefferson Elementary	1,253,835	Parcel Tax
Las Lomas Elementary	1,191,883	Parcel Tax
Menlo Park Elementary	8,666,412	Parcel Tax
Millbrae Elementary	636,754	Parcel Tax
Pacifica Elementary	1,290,424	Parcel Tax
Portola Valley Elementary	1,213,057	Parcel Tax
Ravenswood Elementary	1,209,375	Parcel Tax
Redwood City Elementary	1,948,584	Parcel Tax
San Carlos Elementary	2,231,874	Parcel Tax
San Mateo Elementary	14,103,066	Parcel Tax
Woodside Elementary	326,317	Parcel Tax
Jefferson High	350,177	Maintenance
Jefferson High	3,980,851	Parcel Tax
Cabrillo Unified	1,623,829	Parcel Tax
La Honda-Pescadero Unified	200,599	Parcel Tax
Sequoia Unified	896,766	Maintenance
Total School Districts	\$ 50,010,322	
Special Districts		
Alameda Tree Maintenance	\$ 7,187	Tree Maintenance
Bayshore Sanitary	943,486	Sewer
Broadmoor Police	684,129	Police
Burlingame Hills Sewer	736,398	Sewer
CA Statewide CDA - California First	1,094,016	State Bonds
CA Statewide CDA - California First	4,269,493	EIF
California HERO Program	696,318	EIF
Coastside Fire Protection	269,041	Fire
Coastside Fire Protection	96,874	Fire CFD
Coastside Fire Protection	39,223	Weed Abatement
Point Montara Fire	74,395	Fire
Colma Fire	607,511	Fire
County Service Area No. 1	92,064	Police and Fire
County Service Area No. 8	1,597,372	Garbage
Crystal Spring Sanitary	2,253,093	Sewer
Devonshire Sanitary	438,128	Sewer
East Palo Alto Sanitary	4,779,900	Sewer
Edgewood Sewer Maintenance	23,679	Sewer
Emerald Lake Heights Sewer	2,554,711	Sewer
Fair Oaks Sewer	10,431,141	Sewer
Gordon Ave Street Lighting	485	Lighting
Granada Community Service District	599,871	Sewer Bond
Granada Community Service District	1,673,176	Sewer
Granada Community Service District	24,191	Garbage
Harbor Industrial Sewer	122,320	Sewer
Kensington Square Sewer	99,795	Sewer
La Honda Landslide Assessment Project	160,823	Landslide
Menlo Park Fire	21,731	Weed Abatement
Montara Water And Sanitary	3,085,561	Sewer
Oak Knoll Sewer	201,050	Sewer
San Francisco Bay Restoration Auth.	2,492,047	Flood Control
San Mateo County Flood Control	1,472,705	Storm Drainage
San Mateo County Mosquito Abatement	2,007,720	Mosq. Abatement
Scenic Heights Sanitary	107,938	Sewer
West Bay Sanitary	29,938,535	Sewer
Westborough Water	2,769,724	Sewer
Total Special Districts	\$ 76,465,831	

Fiscal Year 2019-20 Distributions - Special Charges

Taxing Entity	Special Charges	Description
Cities		
City of Belmont	\$ 970,122	Library
	15,628,829	Sewer
	<u>405,665</u>	Storm Drainage
	17,004,616	
City of Brisbane	49,366	Storm Drainage
	249,518	Northeast Ridge
	<u>591,693</u>	Sierra Pt. Landscaping
	890,577	
City of Burlingame	294,136	Burlingame Ave. Streetscape
	<u>2,946,040</u>	Storm Drainage
	3,240,176	
City of Colma	850,366	Sewer
City of Daly City	486,636	Storm Drainage
	129,405	Rental Special Tax
	<u>19,696,221</u>	Sewer
	20,312,262	
City of East Palo Alto	2,456,570	Garbage
	122,649	Storm Drainage
	<u>1,677,259</u>	Measure HH
	4,256,478	
City of Half Moon Bay	4,217,296	Sewer
City of Hillsborough	2,238,579	Fire and Police
	1,163,566	Garbage
	12,901,330	Sewer
	27,976	Storm Drainage
	<u>32,487</u>	Weed Abatement
	16,363,938	
City of Menlo Park	323,984	Storm Drainage
	<u>1,012,745</u>	Tree Maintenance
	1,336,729	
City of Millbrae	1,559,394	Fire
	<u>243,857</u>	Storm Drainage
	1,803,251	

Taxing Entity	Special Charges	Description
Cities — continued		
City of Pacifica	\$ 168,877	Storm Drainage
	<u>15,659,530</u>	Sewer
	15,828,407	
City of Portola Valley	21,378	Woodside Highlands Rd
	<u>20,869</u>	Wayside Road
	42,247	
City of Redwood City	922,655	Downtown Improvement
	275,492	One Marina
	186,949	Seaport Maintenance
	268,937	Redwood Shores Landscaping
	212,438	Seaport Blvd Landscaping
	<u>767,629</u>	Redwood Shores Traffic
	2,634,100	
City of San Bruno	561,761	Storm Drainage
City of San Carlos	36,990	Pulgas Creek Levee Improvement
	18,120,397	Sewer
	<u>418,568</u>	Storm Drainage
	18,575,955	
City of San Mateo	54,120,548	Sewer
	5,364,332	Bay Meadows Improvement
	1,294	Code Enforcement
	<u>535,967</u>	South Bayfront Levee
	60,022,141	
City of South San Francisco	410,307	Storm Drainage
	<u>23,478,373</u>	Sewer
	23,888,680	
City of Woodside	45,563	Woodside Rd. and Whiskey Hill
	<u>474,130</u>	Sewer
	519,693	
Total Cities		\$ 192,348,673
Grand Total		\$ 318,824,826



Road closure due to CZU fire, photo courtesy of Local CalFire Branch



San Mateo County Comeback Campaign Banner
Photo courtesy of San Mateo Joint Information Center

We welcome your comments, questions, and suggestions.

Email us at controller@smcgov.org