

# PROPERTY TAX HIGHLIGHTS

**SAN MATEO COUNTY CONTROLLER'S OFFICE**  
**FISCAL YEAR 2018-19**



Oyster Point Marina Park, South San Francisco, CA  
San Mateo County Parks and Recreation Department

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 eighth consecutive year, property taxes collected countywide have increased. The tax levy increased from \$2.6 billion in fiscal year 2017-18 to \$2.8 billion in fiscal year 2018-19, an increase of 8%. The levy includes \$2.3 billion for the 1% General Tax, \$250 million for debt service payments on bonds, and \$291 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.

I would like to give a special thanks to the San Mateo County Historical Association and San Mateo County Parks Department for providing the historical photos for this report.

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 2018-19 Tax Levy |                 |
|------------------------------|-----------------|
| 1% General Tax               | \$2,254,497,837 |
| Debt Service                 | 250,319,479     |
| Special Charges              | 290,934,111     |
| Total Tax Levy               | \$2,795,751,427 |

## TABLE OF CONTENTS

|  |    |
|--|----|
| Introduction . . . . .                                 | 2  |
| Property Owner / Taxpayer . . . . .                    | 3  |
| Assessor Values Property. . . . .                      | 4  |
| Controller Calculates Property Taxes Due. . . . .      | 6  |
| Tax Collector Sends Bills and Collects Taxes . . . . . | 7  |
| Controller Distributes Property Taxes . . . . .        | 9  |
| Fiscal Year 2018-19 Distributions                      |    |
| 1% General Tax . . . . .                               | 11 |
| Debt Service. . . . .                                  | 16 |
| Special Charges. . . . .                               | 17 |

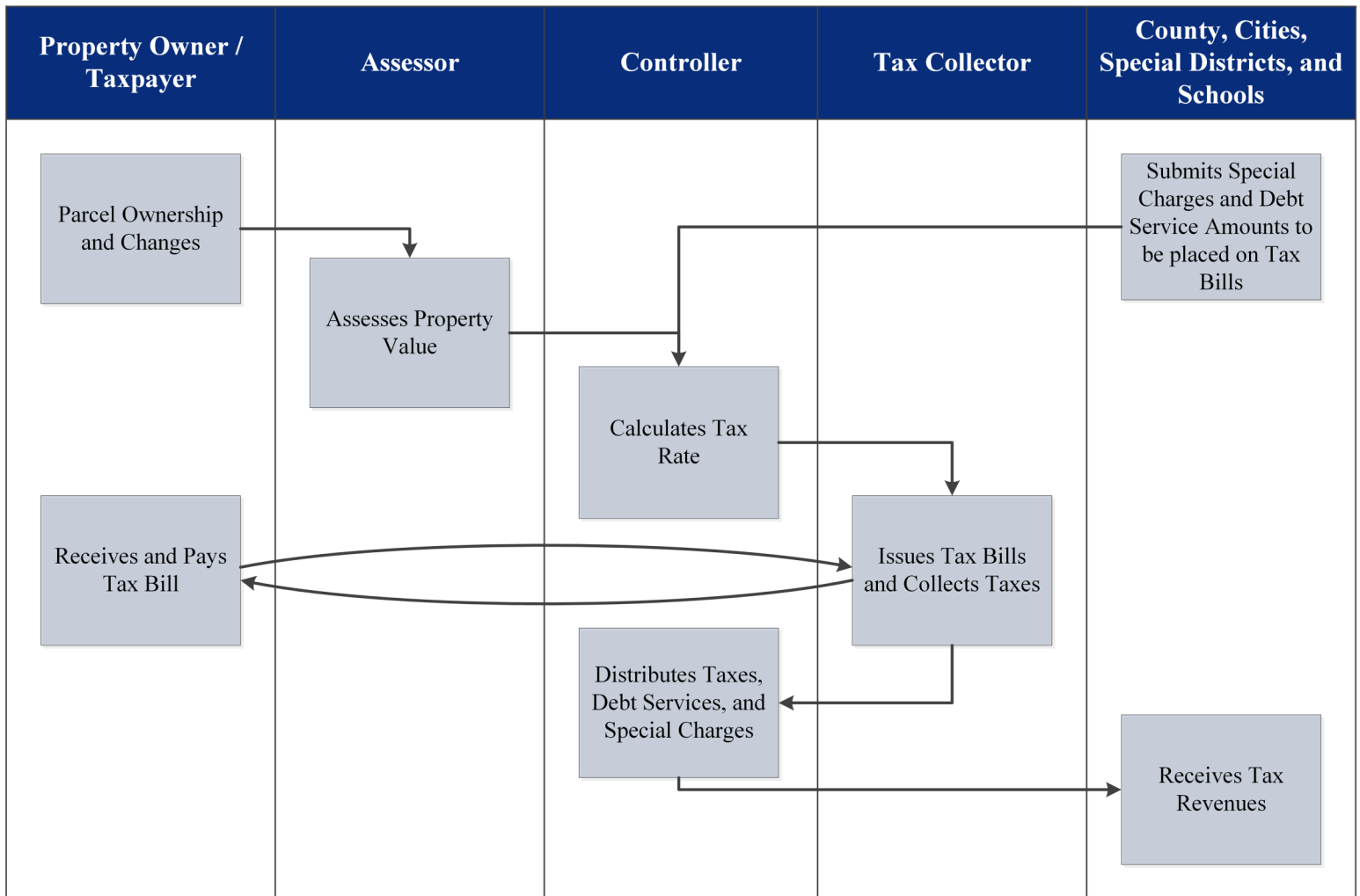


Boy with Fishing Pole at Pacifica Pier, 1964 by Norton Pearl  
© Norton Pearl Photography / San Mateo County Historical Association  
(2015.1.5711.10i)

# 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](http://www.smacre.org)

**Juan Raigoza**

Controller

[controller.smcgov.org](http://controller.smcgov.org)

**Sandie Arnott**

Treasurer-Tax Collector

[tax.smcgov.org](http://tax.smcgov.org)



# Property Owner / Taxpayer

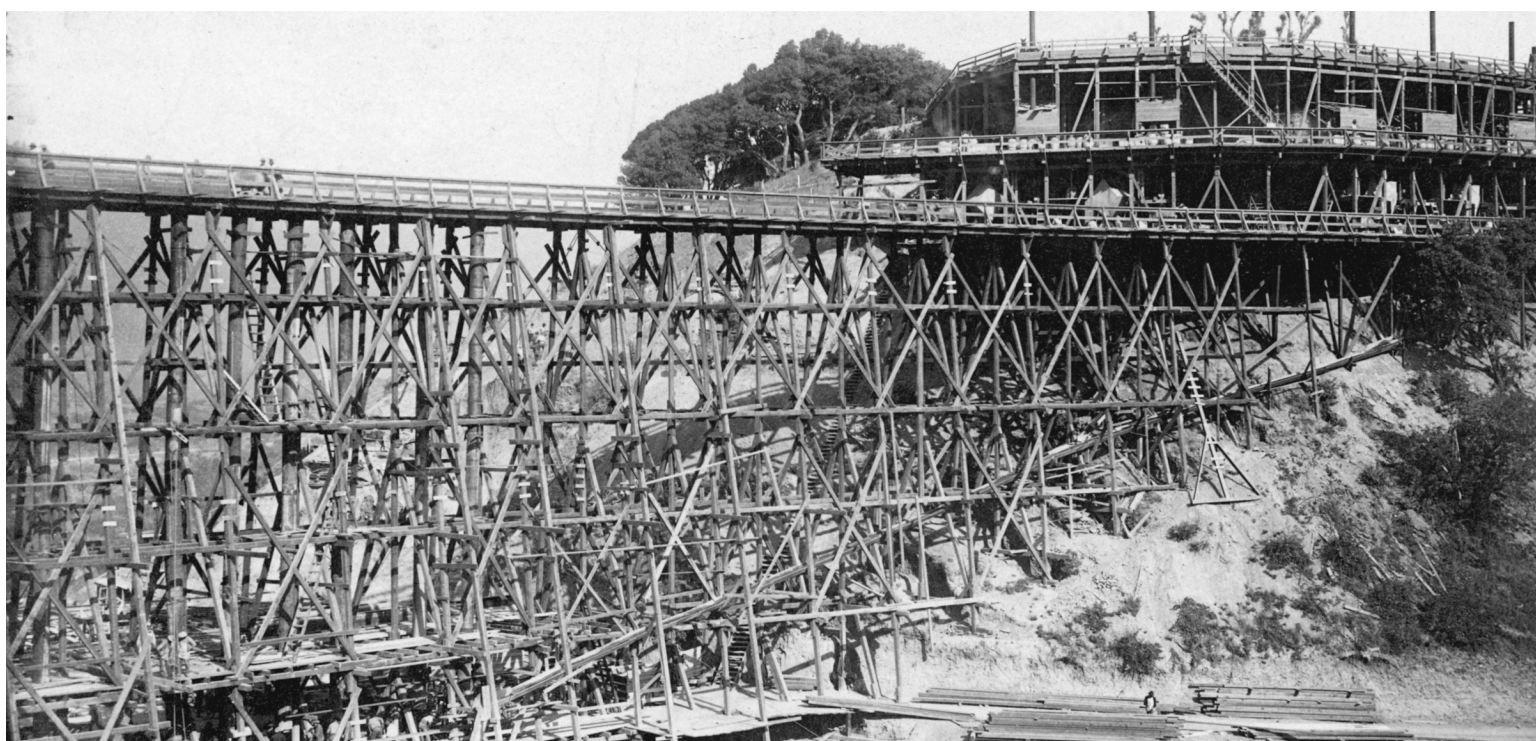
Each year, taxable property is assessed (valued) as of January 1 (the lien date) and the values are used to calculate the taxes due for the fiscal year of July 1 through June 30. For example, the January 1, 2018 lien date values were used to calculate the taxes due for fiscal year July 1, 2018 through June 30, 2019.

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, which make up 6.30% 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 2018-19 | Type of Business  | Property Taxes Billed*<br>(millions) | % of Total<br>Taxes Billed* |
|--------------------------------|-------------------|--------------------------------------|-----------------------------|
| Pacific Gas & Electric         | Utility           | \$ 27.4                              | 1.09%                       |
| Genentech                      | Biotechnology     | 27.3                                 | 1.09%                       |
| United Airlines                | Airline           | 26.1                                 | 1.04%                       |
| Gilead Sciences Inc            | Biopharmaceutical | 21.5                                 | 0.86%                       |
| Hibiscus Properties LLC        | Real Estate       | 12.6                                 | 0.50%                       |
| Google, Inc.                   | Software          | 11.9                                 | 0.47%                       |
| ARE San Francisco              | Real Estate       | 8.5                                  | 0.34%                       |
| Facebook Inc                   | Social Media      | 8.0                                  | 0.32%                       |
| Oracle Corporation             | Software          | 7.8                                  | 0.31%                       |
| Slough BTC LLC                 | Lessor            | 7.0                                  | 0.28%                       |
| <b>Total</b>                   |                   | <b>\$ 158.1</b>                      | <b>6.30%</b>                |

\*Based on the general tax and debt service on secured, unsecured, unitary, and railroad properties as of June 30, 2019



Building of the Crystal Springs Dam, c. 1887-1888 by James Van Court  
San Mateo County Historical Association Collection (217.12.14)



## 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 2018-19, the County's secured roll included 221,355 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 2018-19, the County's unsecured roll included 14,736 unsecured accounts, 3,047 boat accounts, and 358 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 value (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.

### *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 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.



Carolands Chateau, Hillsborough, 1964 by Norton Pearl  
© Norton Pearl Photography / San Mateo County Historical Association  
(2015.1.5235.7)

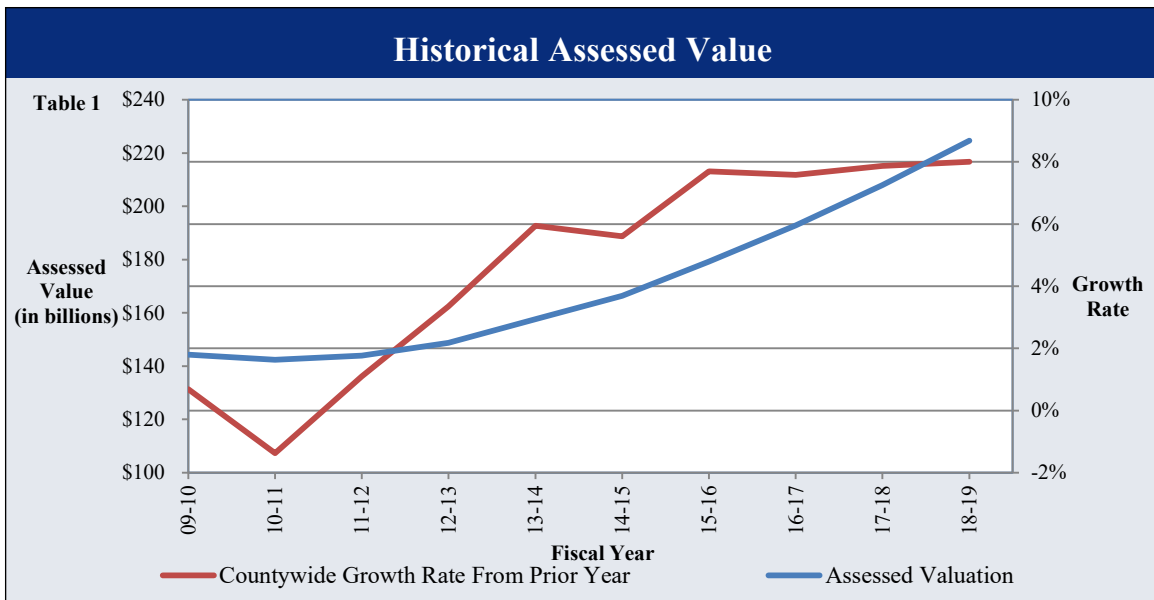
# Assessor Values Property

## 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 2018-19, the County had 509 utility, unitary, and railroad properties.

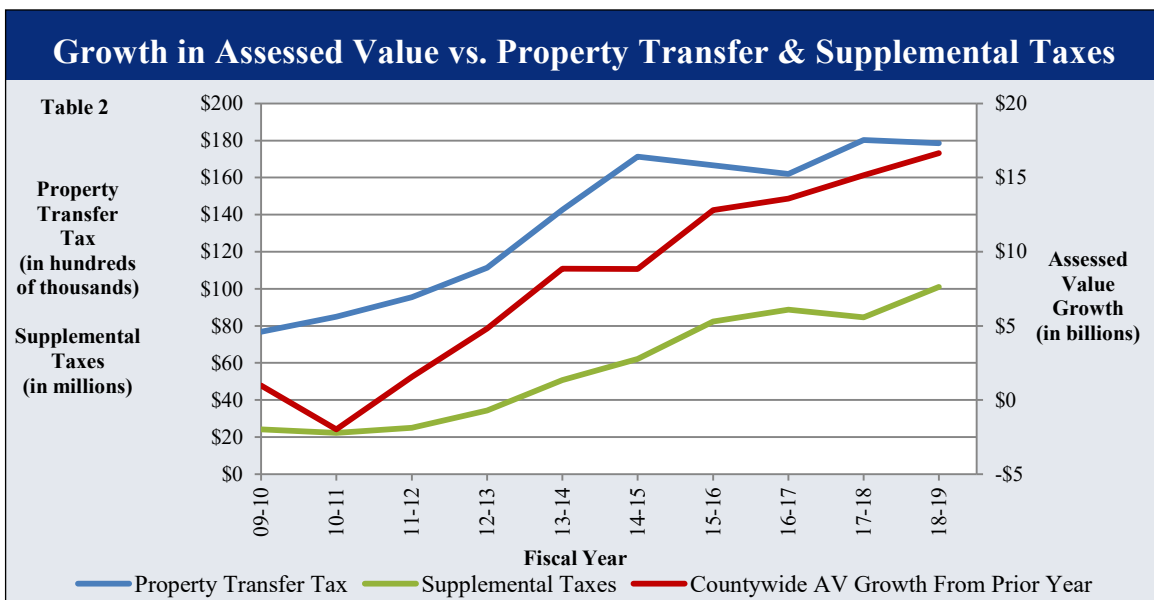
## Trends in Assessed Values

Based on the January 1, 2018 lien date, countywide assessed values (net of exemptions) grew in fiscal year 2018-19 by \$16.6 billion, an increase of 8%. Table 1 shows a 10 year trend of the County's assessed values. Over these years assessed values have increased from \$144.3 billion to \$224.6 billion. This is a 56% 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 2018-19 transfer taxes are trending slightly down and supplemental taxes are on the rise.



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

# Controller Calculates Property Taxes Due

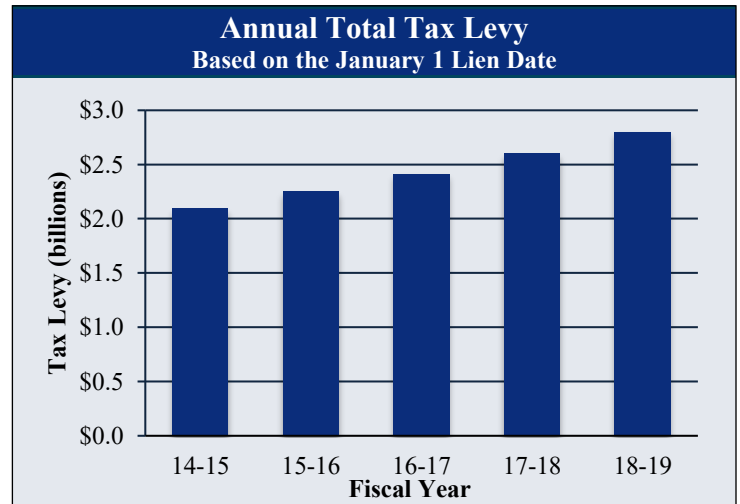
Every year the Controller’s Office receives assessed values of local properties from the Assessor no later than July 1. The Controller’s Office then calculates, by parcel, the 1% General Tax amount (by multiplying the taxable assessed values by 1%) and the amount necessary to make annual payments to 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 the 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 refunds 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.

In addition, the Controller calculates the amount of foregone taxes for the homeowners property tax exemptions and submits a claim for reimbursement to the State.

| <b>Fiscal Year 2018-19</b>                        |                    |
|---|--------------------|
| <b>Based on the January 1, 2018 Lien Date</b>     |                    |
| Secured Value                                     | \$ 211,234,836,469 |
| Unsecured Value                                   | 11,385,141,279     |
| Unitary, Railroad, and State Utility <sup>1</sup> | 1,986,871,615      |
| Taxable Value (Before exemption)                  | 224,606,849,363    |
| Homeowners' Exemptions                            | 842,934,312        |
| Total Taxable Value                               | 225,449,783,675    |
| 1% General Tax Rate                               | x 1%               |
| Property Tax                                      | 2,254,497,837      |
| Voter Approved Debt (Bonds) <sup>2</sup>          | 250,319,479        |
| Special Charges                                   | 290,934,111        |
| Total Tax Levy                                    | \$ 2,795,751,427   |

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



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



Photos courtesy of San Mateo County Parks and Recreation Department



# 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.

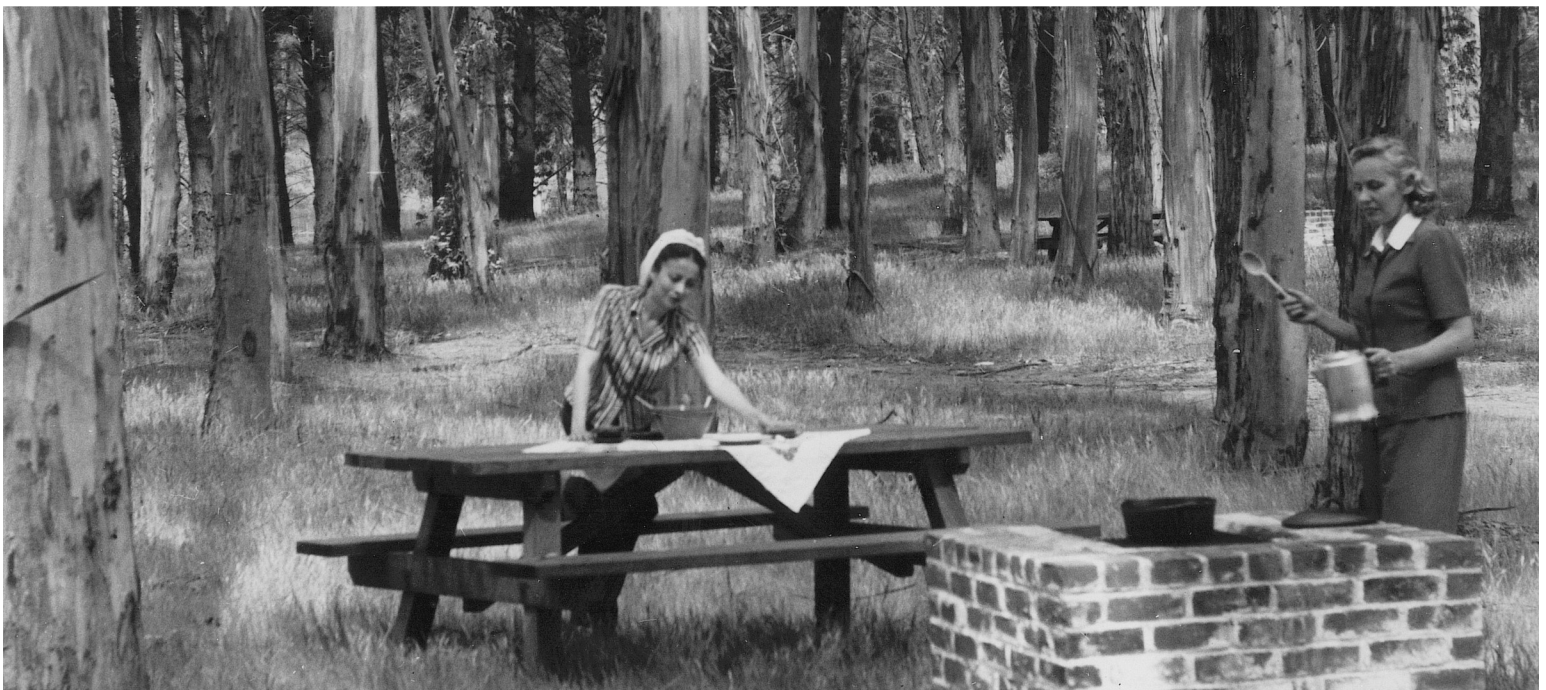
| Fiscal Year | Number of Tax Bills Issued |           |              | Total   |
|-------------|----------------------------|-----------|--------------|---------|
|             | Secured                    | Unsecured | Supplemental |         |
| 2014-15     | 221,216                    | 16,084    | 14,107       | 251,407 |
| 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 |

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 following the bill's issuance.

Supplemental taxes are billed when there is a change in ownership or when new construction is completed and have similar due dates as the secured tax bills. 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 later.

| Current Year Delinquent Secured Taxes |               |       |
|---------------------------------------|---------------|-------|
| As of                                 | Amount        | Rate  |
| June 30, 2015                         | \$ 11,208,136 | 0.61% |
| 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% |

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.



Coyote Point, San Mateo, CA  
San Mateo County Parks and Recreation Department

# 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       | PIN NUMBER |
|---------------|---------------------|------------|
| 028-292-990   | 12-001 Bill# 999999 | 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      |         |
| Full Cash              | 568,463 |
| Exemption              |         |
| Value after Exemption  | 568,463 |

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

**2018 - 2019 SAN MATEO COUNTY SECURED TAX BILL 2018 - 2019**  
 FOR FISCAL YEAR BEGINNING JULY 1, 2018 AND ENDING JUNE 30, 2019

| PARCEL NUMBER | TAX RATE AREA | PIN NUMBER   | ASSESSMENT INFORMATION | VALUES  |
|---------------|---------------|--------------|------------------------|---------|
| 028-292-990   | 12-001        | Bill# 999999 | Land                   | 277,297 |
|               |               |              | Improvements           | 291,166 |
|               |               |              | Fixtures               |         |
|               |               |              | Personal Property      |         |
|               |               |              | Full Cash              | 568,463 |
|               |               |              | Exemption              |         |
|               |               |              | Value after Exemption  | 568,463 |

**TAXING AGENCY RATE AMOUNT**

| TAXING AGENCY                       | RATE   | AMOUNT   |
|-------------------------------------|--------|----------|
| GENERAL TAX RATE                    | 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 BD                   | 0.0475 | 270.01   |
| SM JR COLL BOND S                   | 0.0190 | 108.00   |
| GENERAL TAX TOT                     | 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 |

**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

**1 DUE NOVEMBER 1, 2018**  
 AFTER DECEMBER 10, 2018  
 ADD 10% PENALTY TO YOUR PAYMENT  
**\$3,433.61**

**2 DUE FEBRUARY 1, 2019**  
 AFTER APRIL 10, 2019 ADD 10%  
 PENALTY +\$40.00 COST TO YOUR PAYMENT  
**\$3,433.61**

\* FOR HOME BANKING, USE YOUR PARCEL NUMBER (028-292-990) AND PAY THE FULL INSTALLMENT DUE. PARTIAL PAYMENTS WILL BE RETURNED. FAILURE TO PAY THE FULL AMOUNT DUE ON TIME WILL RESULT IN PENALTIES AND COSTS.  
 \* 65 or older may qualify for a school parcel tax exemption on a primary residence in FY 2018-19. Contact the District Office at (650)312-7777 X-7936. The deadline to apply is June 12, 2019.  
 \* Pay Online at [www.sanmateocountytaxcollector.org](http://www.sanmateocountytaxcollector.org)  
 \* Please do not fold, staple, or otherwise mutilate the attached payment coupons.

STATEMENT PORTION FOR YOUR RECORDS

|          |  |
|----------|--|
| <b>1</b> | <b>DUE NOVEMBER 1, 2018</b><br>AFTER DECEMBER 10, 2018<br>ADD 10% PENALTY TO YOUR PAYMENT<br><b>\$3,433.61</b> |
|----------|--|

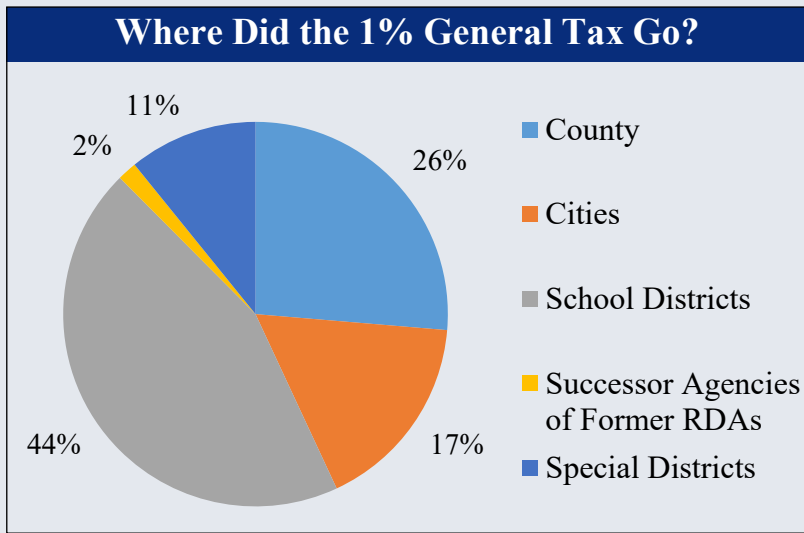
This section reports your tax amount due, due dates for each installment, and the additional penalty for late payments.

|          |   |
|----------|---|
| <b>2</b> | <b>DUE FEBRUARY 1, 2019</b><br>AFTER APRIL 10, 2019 ADD 10%<br>PENALTY +\$40.00 COST TO YOUR PAYMENT<br><b>\$3,433.61</b> |
|----------|---|

| TAXING AGENCY                       | RATE   | AMOUNT   |
|-------------------------------------|--------|----------|
| GENERAL TAX RATE                    | 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 BD                   | 0.0475 | 270.01   |
| SM JR COLL BOND S                   | 0.0190 | 108.00   |
| GENERAL TAX TOT                     | 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 |

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 2018-19, a total of \$2.8 billion was levied from the 1% General Tax (\$2.25 billion), debt service payments for bonds (\$250 million), and special charges (\$291 million). This is a \$198 million (7.6%) increase compared to the prior year.

For fiscal year 2018-19, the countywide 1% general property tax levy increased by \$166 million (or 8%) 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

2018-19, these differences ranged from 3.98% in Colma to 11.4% in East Palo Alto.

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 reduce the State’s obligation 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).

| Refunds                            |               |
|------------------------------------|---------------|
| Revenue Reductions to Tax Agencies |               |
| Fiscal Year                        | Amount        |
| 2014-15                            | \$ 22,892,132 |
| 2015-16                            | 16,385,955    |
| 2016-17                            | 11,319,911    |
| 2017-18                            | 10,643,109    |
| 2018-19                            | 19,584,815    |

The difference between a school’s LCFF 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 this legislation, Motor Vehicle License Fees (MVLF) 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 specifies 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 taken from LCFF school districts to fund the VLF Swap are paid back to the schools by the State. For fiscal year 2018-19 the total VLF Swap was \$195 million.



Untitled [Redwood City Courthouse after 1906 Earthquake], April 1906  
San Mateo County Historical Association Collection (1965.50B.12)

## Redevelopment Agencies

Prior to 2011, counties and cities were authorized by State law to create Redevelopment Agencies (RDAs) which transferred 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). Then, a State law passed, effective October 1, 2011, 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 (residuals). In fiscal year 2018-19, \$233 million of property tax revenues were deposited into the RPTTFs and distributed as follows: \$38 million to successor agencies for outstanding liabilities/obligations, and \$195 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 2018-19, \$3 million in proceeds from the sale of assets was distributed to taxing agencies (see table to the right). Since the dissolution of the RDAs, \$123 million of unencumbered cash and proceeds from the sale of assets have been distributed.

### Distribution of Proceeds from the Sale of Assets

|                      | 2018-19 |           |
|----------------------|---------|-----------|
| County               | \$      | 745,285   |
| Cities               |         | 484,418   |
| Schools <sup>1</sup> |         | 1,593,833 |
| Special Districts    |         | 61,553    |
|                      | \$      | 2,885,089 |

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

# Fiscal Year 2018-19 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 2018-19, totaling \$2.34 billion.

| Taxing Agency                                      | Current Year Taxes <sup>1</sup> | Vehicle License Fee Swap and LCFE Funded School Deficits | Excess ERAF           | Redevelopment Property Tax Trust Fund Distributions | Total Taxes           | Percent to Total |
|--|---------------------------------|--|-----------------------|---|-----------------------|------------------|
| <b>County of San Mateo</b>                         | <b>\$ 283,620,262</b>           | <b>\$ 115,482,259</b>                                    | <b>\$ 170,341,973</b> | <b>\$ 46,733,163</b>                                | <b>\$ 616,177,657</b> | <b>26.28%</b>    |
| <b><u>Dependent Special Districts (County)</u></b> |                                 |  |                       |   |                       |                  |
| County Free Library                                | \$ 24,491,206                   | \$ 183,164   | \$ 5,187,257          | \$ 1,670,400  | \$ 31,532,027         | 1.35%            |
| County Fire Protection                             | 7,665,718                       | -  | -                     | -   | 7,665,718             | 0.33%            |
| County Service Area No. 1                          | 3,377,921                       | -  | -                     | -   | 3,377,921             | 0.14%            |
| County Service Area No. 6                          | 74,460                          | -  | 6,870                 | -   | 81,330                | 0.00%            |
| County Service Area No. 8                          | 1,054,297                       | -  | -                     | -   | 1,054,297             | 0.05%            |
| Burlingame Hills Sewer                             | 82,287                          | -  | 43,527                | -   | 125,814               | 0.01%            |
| Emerald Lake Heights Sewer                         | 23,724                          | -  | 12,520                | -   | 36,244                | 0.00%            |
| Fair Oaks Sewer                                    | 582,183                         | -  | 304,209               | 16,294  | 902,686               | 0.04%            |
| Harbor Industrial Sewer                            | 11,090                          | -  | 5,479                 | 982   | 17,551                | 0.00%            |
| Kensington Square Sewer                            | 14,995                          | -  | 7,862                 | -   | 22,857                | 0.00%            |
| Oak Knoll Sewer                                    | 5,483                           | -  | 2,915                 | -   | 8,398                 | 0.00%            |
| Crystal Springs Sanitary                           | 78,485                          | -  | 41,210                | -   | 119,695               | 0.01%            |
| Devonshire County Sanitation                       | 37,895                          | -  | 19,509                | -   | 57,404                | 0.00%            |
| Scenic Heights Sanitary                            | 1,622                           | -  | 863                   | -   | 2,485                 | 0.00%            |
| Campo Bello University Park Drive                  | 4,509                           | -  | 1,188                 | -   | 5,697                 | 0.00%            |
| Colma Creek Flood Control                          | 714,327                         | -  | 108,338               | 119,894   | 942,559               | 0.04%            |
| Colma Creek Flood Control Zone 3                   | 1,781,262                       | -  | 142,734               | 44,786  | 1,968,782             | 0.08%            |
| Colma Creek Flood Control Zone 2                   | 742,090                         | -  | 65,869                | 594,575   | 1,402,534             | 0.06%            |
| Colma Creek Flood Control Zone 1                   | 153,466                         | -  | 19,071                | 38,524  | 211,061               | 0.01%            |
| San Bruno Creek Zone 2                             | 284,890                         | -  | 25,759                | 70,799  | 381,448               | 0.02%            |
| San Francisquito Zone 2                            | 354,663                         | -  | 53,913                | 1   | 408,577               | 0.02%            |
| Ravenswood Slough Flood Zone                       | 8,069                           | -  | 3,559                 | 6,134   | 17,762                | 0.00%            |
| Enchanted Hills Drainage                           | 2,402                           | -  | 372                   | -   | 2,774                 | 0.00%            |
| Highlands Drainage                                 | 675                             | -  | 361                   | -   | 1,036                 | 0.00%            |
| Sequoia Drainage                                   | 2,521                           | -  | 2,260                 | -   | 4,781                 | 0.00%            |
| University Heights Drainage                        | 24,686                          | -  | 4,383                 | -   | 29,069                | 0.00%            |
| Bel Aire Lighting                                  | 63,325                          | -  | 47,900                | -   | 111,225               | 0.00%            |
| Belmont Lighting                                   | 7,199                           | -  | 4,771                 | -   | 11,970                | 0.00%            |
| Colma Lighting                                     | 120,793                         | -  | 73,305                | -   | 194,098               | 0.01%            |
| El Granada Lighting                                | 71,467                          | -  | 9,957                 | -   | 81,424                | 0.00%            |
| Emerald Lake Lighting                              | 254,381                         | -  | 160,387               | -   | 414,768               | 0.02%            |
| Enchanted Hills Lighting                           | 12,957                          | -  | 8,060                 | -   | 21,017                | 0.00%            |
| La Honda Lighting                                  | 12,270                          | -  | 8,636                 | -   | 20,906                | 0.00%            |
| Menlo Park Lighting                                | 318,723                         | -  | 235,610               | -   | 554,333               | 0.02%            |
| Montara Lighting                                   | 104,459                         | -  | 84,450                | -   | 188,909               | 0.01%            |
| Pescadero Lighting                                 | 12,017                          | -  | 9,289                 | -   | 21,306                | 0.00%            |
| Highlands Landscape                                | 11,594                          | -  | 893                   | -   | 12,487                | 0.00%            |
| Los Trancos County Maintenance                     | 220,338                         | -  | 80,566                | -   | 300,904               | 0.01%            |
| <b>Total Dependent Special Districts (County)</b>  | <b>\$ 42,784,449</b>            | <b>\$ 183,164</b>  | <b>\$ 6,783,852</b>   | <b>\$ 2,562,389</b>                                 | <b>\$ 52,313,854</b>  | <b>2.23%</b>     |

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



Photo courtesy of San Mateo County Parks and Recreation Department



# Fiscal Year 2018-19 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 |
|---|-----------------------|--|----------------------|---|-----------------------|------------------|
| <b>Cities</b>                                     |                       |  |                      |   |                       |                  |
| Town of Atherton                                  | \$ 9,342,732          | \$ 1,174,444   | \$ 1,691,772         | \$ -  | \$ 12,208,948         | 0.52%            |
| City of Belmont                                   | 4,305,662             | 2,974,172  | 1,092,909            | 1,246,791   | 9,619,534             | 0.41%            |
| City of Brisbane                                  | 2,803,654             | 354,318  | 418,621              | 577,140   | 4,153,733             | 0.18%            |
| City of Burlingame                                | 16,297,457            | 3,465,699  | 2,252,373            | -   | 22,015,529            | 0.94%            |
| Town of Colma                                     | 476,071               | 128,251  | 8,844                | -   | 613,166               | 0.03%            |
| City of Daly City                                 | 22,970,668            | 11,308,576   | 4,694,118            | 2,144,563   | 41,117,925            | 1.76%            |
| City of East Palo Alto                            | 6,914,746             | 4,308,832  | 608,575              | 3,647,948   | 15,480,101            | 0.66%            |
| City of Half Moon Bay                             | 1,882,722             | 1,289,703  | 297,185              | -   | 3,469,610             | 0.15%            |
| Town of Hillsborough                              | 16,580,749            | 1,324,551  | 2,209,536            | -   | 20,114,836            | 0.86%            |
| City of Menlo Park                                | 15,609,846            | 4,525,810  | 2,739,950            | 2,214,737   | 25,090,343            | 1.07%            |
| City of Millbrae                                  | 6,084,258             | 2,658,462  | 1,032,821            | 1,367,510   | 11,143,051            | 0.48%            |
| City of Pacifica                                  | 12,368,684            | 4,199,391  | 2,450,331            | 63,340  | 19,081,746            | 0.82%            |
| Town of Portola Valley                            | 2,187,823             | 544,621  | 221,566              | -   | 2,954,010             | 0.13%            |
| Redwood City Area #1                              | 27,274,306            | 9,195,927  | 6,463,402            | 7,518,499   | 50,452,134            | 2.16%            |
| Redwood City Area #3                              | 11,605,169            | -  | 896,699              | 776,066   | 13,277,934            | 0.57%            |
| Redwood City Parking #1                           | 36,070                | -  | 1,481                | 372,862   | 410,413               | 0.02%            |
| Redwood City Improvement District                 | 917,571               | -  | 56,928               | -   | 974,499               | 0.04%            |
| City of San Bruno                                 | 7,863,143             | 4,887,174  | 1,245,977            | 2,425,798   | 16,422,092            | 0.70%            |
| City of San Carlos                                | 11,582,423            | 3,549,637  | 1,972,165            | 1,386,860   | 18,491,085            | 0.79%            |
| City of San Mateo                                 | 39,139,894            | 11,428,277   | 5,108,799            | 5,769,764   | 61,446,734            | 2.63%            |
| City of South San Francisco                       | 19,988,431            | 7,150,867  | 3,339,676            | 7,741,103   | 38,220,077            | 1.63%            |
| Town of Woodside                                  | 3,932,390             | 681,763  | 439,032              | -   | 5,053,185             | 0.22%            |
| <b>Total Cities</b>                               | <b>\$ 240,164,469</b> | <b>\$ 75,150,475</b>                                     | <b>\$ 39,242,760</b> | <b>\$ 37,252,981</b>                                | <b>\$ 391,810,685</b> | <b>16.77%</b>    |
| <b>Dependent Special Districts (Cities)</b>       |                       |  |                      |   |                       |                  |
| East Palo Alto Drainage Maintenance               | \$ 104,197            | \$ -   | \$ 10,243            | \$ 13,813   | \$ 128,253            | 0.01%            |
| Ravenswood Lighting                               | 249,349               | -  | 176,702              | 272,342   | 698,393               | 0.03%            |
| North San Mateo County Sanitation District        | 2,087,897             | -  | -                    | 70,428  | 2,158,325             | 0.09%            |
| Portola Valley Ranch Road Maintenance             | 711                   | -  | -                    | -   | 711                   | 0.00%            |
| Woodside Highlands Road Maintenance               | 38,790                | -  | -                    | -   | 38,790                | 0.00%            |
| Town Center Sewer Maintenance                     | 47,640                | -  | 2,720                | -   | 50,360                | 0.00%            |
| Guadalupe Valley Improvement                      | 30,038                | -  | 134                  | 2,866   | 33,038                | 0.00%            |
| Estero Municipal Improvement                      | 25,957,809            | 3,950,660  | 2,258,368            | 178,781   | 32,345,618            | 1.38%            |
| Belmont Fire                                      | 9,735,147             | -  | -                    | 2,072,063   | 11,807,210            | 0.50%            |
| Belmont Special Fire Zone-1                       | 65,604                | -  | -                    | 109,514   | 175,118               | 0.01%            |
| Belmont Special Fire Zone-2                       | 3,053                 | -  | -                    | -   | 3,053                 | 0.00%            |
| Belmont Special Fire Zone-3                       | 76,671                | -  | -                    | -   | 76,671                | 0.00%            |
| Atherton Channel Drainage                         | 127,065               | -  | 12,108               | -   | 139,173               | 0.01%            |
| West Park Parks and Parkways                      | 576,165               | -  | 25,594               | -   | 601,759               | 0.03%            |
| Stonegate Park and Parkways                       | 294,925               | -  | 37,078               | -   | 332,003               | 0.01%            |
| West Park 3 Park and Parkway                      | 881,877               | -  | 24,191               | -   | 906,068               | 0.04%            |
| Willow Gardens Park and Parkways                  | 39,729                | -  | 5,013                | 38,466  | 83,208                | 0.00%            |
| Wayside Road Maintenance Zone 2                   | 23,685                | -  | 2,808                | -   | 26,493                | 0.00%            |
| Crescent Ave Maintenance Zone A                   | 2,009                 | -  | -                    | -   | 2,009                 | 0.00%            |
| Crescent Ave Maintenance Zone B                   | 8,738                 | -  | -                    | -   | 8,738                 | 0.00%            |
| Crescent Ave Maintenance Zone C                   | 863                   | -  | -                    | -   | 863                   | 0.00%            |
| Crescent Ave Maintenance Zone D                   | 264                   | -  | -                    | -   | 264                   | 0.00%            |
| <b>Total Dependent Special Districts (Cities)</b> | <b>\$ 40,352,226</b>  | <b>\$ 3,950,660</b>                                      | <b>\$ 2,554,959</b>  | <b>\$ 2,758,273</b>                                 | <b>\$ 49,616,118</b>  | <b>2.11%</b>     |



Memorial Park, Loma Mar, CA  
Photo courtesy of San Mateo County Parks and Recreation Department



# Fiscal Year 2018-19 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 |
|--|-----------------------|--|----------------------|---|-----------------------|------------------|
| <b>Independent Special Districts</b>       |                       |  |                      |   |                       |                  |
| Coastside Fire Protection                  | \$ 10,184,795         | \$ -   | \$ 1,172,364         | \$ -  | \$ 11,357,159         | 0.49%            |
| Bayshore Sanitary                          | 90,166                | -  | 40,787               | 229,810   | 360,763               | 0.02%            |
| Granada Community Service District         | 672,871               | -  | 356,224              | -   | 1,029,095             | 0.04%            |
| Montara Water and Sanitary                 | 541,316               | -  | 284,537              | -   | 825,853               | 0.04%            |
| Mid-Peninsula Water                        | 216,803               | -  | 111,469              | 52,239  | 380,511               | 0.02%            |
| Canada County Water                        | 41,657                | -  | -                    | -   | 41,657                | 0.00%            |
| Coastside County Water                     | 916,600               | -  | 479,201              | -   | 1,395,801             | 0.06%            |
| North Coast County Water                   | 661,894               | -  | 348,190              | 4,601   | 1,014,685             | 0.04%            |
| Westborough Water                          | 333,395               | -  | 175,817              | -   | 509,212               | 0.02%            |
| Midpeninsula Regional Open Space           | 15,111,658            | -  | -                    | 1,288,739   | 16,400,397            | 0.70%            |
| Bay Area Air Quality Management            | 4,465,083             | -  | -                    | 389,881   | 4,854,964             | 0.21%            |
| San Mateo County Harbor                    | 5,666,761             | -  | 1,440,810            | 658,621   | 7,766,192             | 0.33%            |
| Peninsula Health Care                      | 7,004,254             | -  | -                    | 387,961   | 7,392,215             | 0.32%            |
| Sequoia Hospital <sup>1</sup>              | 12,876,471            | -  | -                    | 889,034   | 13,765,505            | 0.59%            |
| San Mateo County Resource Conservation     | 72,446                | -  | 6,356                | 1,689   | 80,491                | 0.00%            |
| Broadmoor Police                           | 1,404,010             | -  | 395,540              | -   | 1,799,550             | 0.08%            |
| Colma Fire                                 | 850,426               | -  | -                    | -   | 850,426               | 0.04%            |
| Menlo Park Fire                            | 46,920,895            | -  | 4,854,007            | 3,784,021   | 55,558,923            | 2.37%            |
| Woodside Fire                              | 18,574,622            | -  | 2,131,361            | -   | 20,705,983            | 0.88%            |
| East Palo Alto Sanitary                    | 522,015               | -  | 270,506              | 429,457   | 1,221,978             | 0.05%            |
| Highlands Recreation                       | 488,506               | -  | 124,721              | -   | 613,227               | 0.03%            |
| Ladera Recreation                          | 189,034               | -  | 62,566               | -   | 251,600               | 0.01%            |
| San Mateo County Mosquito Abatement        | 2,605,508             | -  | 419,125              | 211,973   | 3,236,606             | 0.14%            |
| <b>Total Independent Special Districts</b> | <b>\$ 130,411,186</b> | <b>\$ -</b>  | <b>\$ 12,673,581</b> | <b>\$ 8,328,026</b>                                 | <b>\$ 151,412,793</b> | <b>6.48%</b>     |

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



Mission and Flournoy Street, Daly City, 1940  
San Mateo County Historical Association Collection (2018.84.16)

# Fiscal Year 2018-19 Distributions - 1% General Tax

| Taxing Agency                      | Current Year Taxes      | Vehicle License Fee Swap and LCFF Funded School <sup>1</sup> Deficits | Excess ERAF             | Redevelopment Property Tax Trust Fund Distributions | Total Taxes             | Percent to Total |
|------------------------------------|-------------------------|---|-------------------------|---|-------------------------|------------------|
| <b>School Districts</b>            |                         |   |                         |   |                         |                  |
| Bayshore Elementary                | \$ 1,050,524            | \$ (1,366,957)  | \$ -                    | \$ 1,468,964  | \$ 1,152,531            | 0.05%            |
| Belmont-Redwood Shores Elementary  | 30,894,057              | (16,964,946)  | -                       | 2,763,146   | 16,692,257              | 0.71%            |
| Brisbane Elementary                | 5,657,196               | -   | -                       | 365,448   | 6,022,644               | 0.26%            |
| Burlingame Elementary              | 22,162,640              | (10,796,266)  | -                       | -   | 11,366,374              | 0.49%            |
| Hillsborough Elementary            | 20,174,236              | -   | -                       | -   | 20,174,236              | 0.86%            |
| Jefferson Elementary               | 32,830,821              | (16,087,663)  | -                       | 1,117,728   | 17,860,886              | 0.76%            |
| Las Lomas Elementary               | 18,864,863              | -   | -                       | -   | 18,864,863              | 0.81%            |
| Menlo Park Elementary              | 31,615,316              | -   | -                       | 599,863   | 32,215,179              | 1.38%            |
| Millbrae Elementary                | 16,637,116              | (9,258,624)   | -                       | 1,781,546   | 9,160,038               | 0.39%            |
| Pacifica Elementary                | 18,009,016              | (8,775,524)   | -                       | 68,141  | 9,301,633               | 0.40%            |
| Portola Valley Elementary          | 11,497,808              | -   | -                       | -   | 11,497,808              | 0.49%            |
| Ravenswood Elementary              | 14,666,170              | (12,106,815)  | -                       | 8,194,490   | 10,753,845              | 0.46%            |
| Redwood City Elementary            | 63,107,668              | (36,478,315)  | -                       | 8,775,922   | 35,405,275              | 1.51%            |
| San Bruno Park Elementary          | 19,431,839              | -   | -                       | 3,965,268   | 23,397,107              | 1.00%            |
| San Carlos Elementary              | 21,479,438              | (11,594,040)  | -                       | 1,966,642   | 11,852,040              | 0.51%            |
| San Mateo-Foster City Elementary   | 92,718,819              | -   | -                       | 3,527,866   | 96,246,685              | 4.11%            |
| Woodside Elementary                | 7,642,982               | -   | -                       | -   | 7,642,982               | 0.33%            |
| Jefferson High                     | 43,009,423              | -   | -                       | 2,631,093   | 45,640,516              | 1.95%            |
| San Mateo High                     | 139,474,010             | -   | -                       | 7,401,433   | 146,875,443             | 6.28%            |
| Sequoia High                       | 134,930,960             | -   | -                       | 13,180,191  | 148,111,151             | 6.33%            |
| Cabrillo Unified                   | 27,263,827              | (13,697,197)  | -                       | -   | 13,566,630              | 0.58%            |
| La Honda-Pescadero Unified         | 4,135,690               | -   | -                       | -   | 4,135,690               | 0.18%            |
| South San Francisco Unified        | 68,167,222              | -   | -                       | 20,288,407  | 88,455,629              | 3.78%            |
| San Mateo County Community College | 146,128,276             | -   | -                       | 12,771,717  | 158,899,993             | 6.79%            |
| County Office of Education         | 76,047,484              | -   | 12,901,078              | 6,773,748   | 95,722,310              | 4.09%            |
| ERAF                               | 300,545,069             | (57,640,211)  | (242,904,858)           | -   | -                       | 0.00%            |
| <b>Total School Districts</b>      | <b>\$ 1,368,142,470</b> | <b>\$ (194,766,558)</b>   | <b>\$ (230,003,780)</b> | <b>\$ 97,641,613</b>                                | <b>\$ 1,041,013,745</b> | <b>44.50%</b>    |

<sup>1</sup>LCFF 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.



Redwood City Railroad Station, c. 1880 by James Van Court  
San Mateo County Historical Association Collection (217.4.2)



# Fiscal Year 2018-19 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 |
|---|-------------------------|--|---------------------|---|-------------------------|------------------|
| <b><u>RPTTFs and Successor Agencies</u></b> |                         |  |                     |   |                         |                  |
| Belmont RPTTF                               | \$ 14,599,545           | \$ -   | \$ -                | \$ (14,599,545)                                     | \$ -                    | 0.00%            |
| Brisbane RPTTF                              | 5,336,742               | -  | -                   | (5,336,742)   | -                       | 0.00%            |
| Daly City RPTTF                             | 10,855,747              | -  | -                   | (10,855,747)  | -                       | 0.00%            |
| East Palo Alto RPTTF                        | 14,617,746              | -  | -                   | (14,617,746)  | -                       | 0.00%            |
| Foster City RPTTF                           | 1,118,048               | -  | -                   | (1,118,048)   | -                       | 0.00%            |
| Menlo Park RPTTF                            | 28,243,444              | -  | -                   | (28,243,444)  | -                       | 0.00%            |
| Millbrae RPTTF                              | 9,820,202               | -  | -                   | (9,820,202)   | -                       | 0.00%            |
| Pacifica RPTTF                              | 529,255                 | -  | -                   | (529,255)   | -                       | 0.00%            |
| Redwood City RPTTF                          | 39,044,548              | -  | -                   | (39,044,548)  | -                       | 0.00%            |
| San Bruno RPTTF                             | 17,515,283              | -  | -                   | (17,515,283)  | -                       | 0.00%            |
| San Carlos RPTTF                            | 13,204,932              | -  | -                   | (13,204,932)  | -                       | 0.00%            |
| San Mateo RPTTF                             | 22,580,406              | -  | -                   | (22,580,406)  | -                       | 0.00%            |
| South San Francisco RPTTF                   | 56,020,262              | -  | -                   | (56,020,262)  | -                       | 0.00%            |
| Belmont Successor Agency                    | -                       | -  | -                   | 1,094,375   | 1,094,375               | 0.05%            |
| Brisbane Successor Agency                   | -                       | -  | -                   | 2,372,717   | 2,372,717               | 0.10%            |
| Daly City Successor Agency                  | -                       | -  | -                   | 1,529,756   | 1,529,756               | 0.07%            |
| East Palo Alto Successor Agency             | -                       | -  | -                   | 3,493,031   | 3,493,031               | 0.15%            |
| Foster City Successor Agency                | -                       | -  | -                   | 427,254   | 427,254                 | 0.02%            |
| Menlo Park Successor Agency                 | -                       | -  | -                   | 5,703,442   | 5,703,442               | 0.24%            |
| Millbrae Successor Agency                   | -                       | -  | -                   | 801,128   | 801,128                 | 0.03%            |
| Pacifica Successor Agency                   | -                       | -  | -                   | 261,611   | 261,611                 | 0.01%            |
| Redwood City Successor Agency               | -                       | -  | -                   | 3,893,815   | 3,893,815               | 0.17%            |
| San Bruno Successor Agency                  | -                       | -  | -                   | 991,942   | 991,942                 | 0.04%            |
| San Carlos Successor Agency                 | -                       | -  | -                   | 1,529,387   | 1,529,387               | 0.07%            |
| San Mateo Successor Agency                  | -                       | -  | -                   | 6,195,310   | 6,195,310               | 0.26%            |
| South San Francisco Successor Agency        | -                       | -  | -                   | 9,915,947   | 9,915,947               | 0.42%            |
| <b>Total RPPTFs and Successor Agencies</b>  | <b>\$ 233,486,160</b>   | <b>\$ -</b>  | <b>\$ -</b>         | <b>\$ (195,276,445)</b>                             | <b>\$ 38,209,715</b>    | <b>1.63%</b>     |
| <b>Countywide Totals</b>                    | <b>\$ 2,338,961,222</b> | <b>\$ -</b>  | <b>\$ 1,593,345</b> | <b>\$ -</b>   | <b>\$ 2,340,554,567</b> | <b>100.00%</b>   |

- The 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.
- The Excess ERAF distributions for fiscal year 2018-19 were funded by current year revenues and prior year revenues held in ERAF.



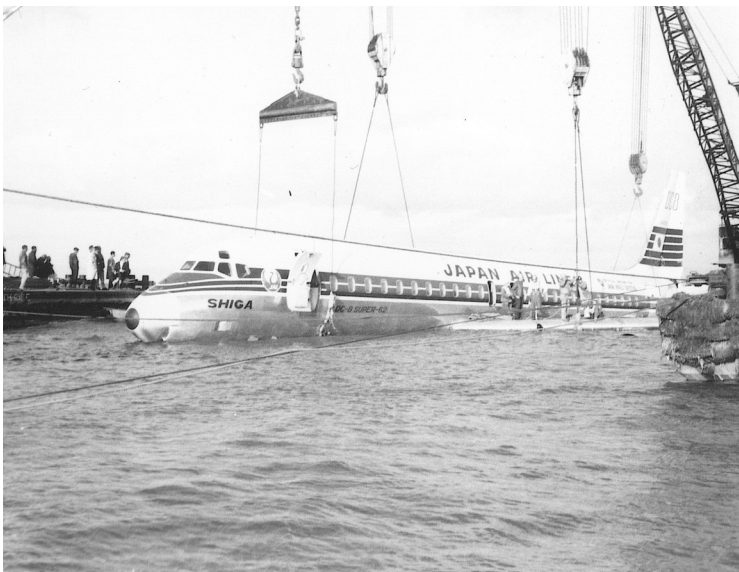
Coyote Point "Rifle Range & Old Beach", San Mateo, CA  
Photo courtesy of San Mateo County Parks and Recreation Department



# Fiscal Year 2018-19 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 that amounts totaling \$258.9 million were 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          |
|------------------------------------|-----------------------|
| <b>Cities</b>                      |                       |
| City of Belmont                    | \$ 443                |
| City of Menlo Park                 | 1,499,252             |
| City of Millbrae                   | 652,360               |
| City of San Carlos                 | 475,193               |
| City of San Mateo                  | 2,451,599             |
| <b>Total Cities</b>                | <b>\$ 5,078,847</b>   |
| <b>School Districts</b>            |                       |
| Bayshore Elementary                | \$ 535,557            |
| Belmont-Redwood Shores Elementary  | 8,058,399             |
| Brisbane Elementary                | 750,708               |
| Burlingame Elementary              | 9,209,073             |
| Hillsborough Elementary            | 2,868,533             |
| Jefferson Elementary               | 6,816,102             |
| Las Lomas Elementary               | 5,356,137             |
| Menlo Park Elementary              | 6,847,928             |
| Millbrae Elementary                | 3,686,322             |
| Pacifica Elementary                | 4,707,019             |
| Portola Valley Elementary          | 1,290,837             |
| Ravenswood Elementary              | 4,631,178             |
| Redwood City Elementary            | 14,087,931            |
| San Bruno Park Elementary          | 2,821,946             |
| San Carlos Elementary              | 6,415,415             |
| San Mateo-Foster City Elementary   | 22,029,694            |
| Woodside Elementary                | 1,695,798             |
| Jefferson High                     | 17,200,666            |
| San Mateo High                     | 34,321,557            |
| Sequoia High                       | 36,727,478            |
| Cabrillo Unified                   | 7,781,532             |
| La Honda-Pescadero Unified         | 494,301               |
| South San Francisco Unified        | 9,483,001             |
| San Mateo County Community College | 43,208,665            |
| <b>Total School Districts</b>      | <b>\$ 251,025,777</b> |
| <b>Special Districts</b>           |                       |
| Mid-Peninsula Regional Open Space  | \$ 1,624,880          |
| Montara Water and Sanitary         | 1,182,213             |
| <b>Total Special Districts</b>     | <b>\$ 2,807,093</b>   |
| <b>Grand Total Debt Service</b>    | <b>\$ 258,911,717</b> |



November 22, 1968 "Miracle Crash Landing", Off of South San Francisco, CA  
Photo courtesy of San Mateo County Parks and Recreation Department

# Fiscal Year 2018-19 Distributions - Special Charges

## Special Charges

The tables on the pages 17 and 18 show the amounts, totaling \$288.5 million, distributed during fiscal year 2018-19 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 San Mateo County Parks and Recreation Department

| Taxing Entity                           | Special Charges      | Description      |
|---|----------------------|------------------|
| <b>School Districts</b>                 |                      |                  |
| Bayshore Elementary                     | \$ 162,570           | Parcel Tax       |
| Belmont-Redwood Shores Elementary       | 3,500,908            | Parcel Tax       |
| Brisbane Elementary                     | 956,201              | Parcel Tax       |
| Burlingame Elementary                   | 2,088,065            | Parcel Tax       |
| Hillsborough Elementary                 | 2,218,622            | Parcel Tax       |
| Jefferson Elementary                    | 1,265,593            | Parcel Tax       |
| Las Lomas Elementary                    | 1,199,313            | Parcel Tax       |
| Menlo Park Elementary                   | 8,342,384            | Parcel Tax       |
| Millbrae Elementary                     | 653,863              | Parcel Tax       |
| Pacifica Elementary                     | 1,280,981            | Parcel Tax       |
| Portola Valley Elementary               | 1,205,522            | Parcel Tax       |
| Ravenswood Elementary                   | 1,166,702            | Parcel Tax       |
| Redwood City Elementary                 | 1,938,277            | Parcel Tax       |
| San Carlos Elementary                   | 2,227,951            | Parcel Tax       |
| San Mateo-Foster City Elementary        | 3,762,064            | Parcel Tax       |
| Woodside Elementary                     | 312,919              | Parcel Tax       |
| Jefferson High                          | 349,765              | Maintenance      |
| Jefferson High                          | 2,044,591            | Parcel Tax       |
| Cabrillo Unified                        | 1,630,813            | Parcel Tax       |
| La Honda-Pescadero Unified              | 200,610              | Parcel Tax       |
| Sequoia Unified                         | 891,342              | Parcel Tax       |
| <b>Total School Districts</b>           | <b>\$ 37,399,056</b> |                  |
| <b>Special Districts</b>                |                      |                  |
| Alameda Tree Maintenance                | 7,180                | Tree Maintenance |
| Bayshore Sanitary                       | 944,115              | Sewer            |
| Broadmoor Police                        | 651,210              | Police           |
| Burlingame Hills Sewer                  | 734,724              | Sewer            |
| CA Statewide CDA                        | 747,892              | State Bonds      |
| CA Statewide CDA - California First     | 3,203,785            | EIF              |
| CA Statewide CDA - PACE                 | 29,305               | EIF              |
| California HERO Program                 | 792,056              | EIF              |
| Coastside Fire Protection               | 352,876              | Fire             |
| Coastside Fire Protection               | 74,258               | Point Montara    |
| Coastside Fire Protection               | 33,567               | Weed Abatement   |
| Colma Fire                              | 593,591              | Fire             |
| County Service Area No. 1               | 92,064               | Police and Fire  |
| County Service Area No. 8               | 1,468,569            | Garbage          |
| Crystal Spring Sanitary                 | 2,147,145            | Sewer            |
| Devonshire County Sanitation            | 393,852              | Sewer            |
| East Palo Alto Sanitary                 | 4,548,686            | Sewer            |
| Edgewood Sewer Maintenance              | 22,329               | Sewer            |
| Emerald Lake Heights Sewer              | 2,407,360            | Sewer            |
| Fair Oaks Sewer                         | 9,502,191            | Sewer            |
| Golden State Finance Authority          | 201,955              | EIF              |
| Gordon Ave Street Lighting              | 485                  | Lighting         |
| Granada Community Service District      | 2,116,161            | Sewer            |
| Granada Community Service District      | 38,510               | Garbage          |
| Harbor Industrial Sewer                 | 108,414              | Sewer            |
| Kensington Square Sewer                 | 95,355               | Sewer            |
| La Honda Landslide Assessment Project   | 162,915              | Landslide        |
| Menlo Park Fire                         | 9,934                | Weed Abatement   |
| Montara Water And Sanitary              | 2,609,335            | Sewer            |
| Oak Knoll Sewer                         | 181,796              | Sewer            |
| San Francisco Bay Restoration Authority | 2,490,176            | Flood Control    |
| San Mateo County Flood Control          | 1,446,077            | Storm Drainage   |
| San Mateo County Mosquito Abatement     | 2,000,561            | Mosq. Abatement  |
| Scenic Heights Sanitary                 | 93,973               | Sewer            |
| West Bay Sanitary                       | 29,375,461           | Sewer            |
| Westborough Water                       | 2,686,356            | Sewer            |
| <b>Total Special Districts</b>          | <b>\$ 72,364,219</b> |                  |



# Fiscal Year 2018-19 Distributions - Special Charges

| Taxing Entity          | Special Charges   | Description                 |
|------------------------|-------------------|-----------------------------|
| <b>Cities</b>          |                   |                             |
| City of Belmont        | \$ 967,765        | Library                     |
|                        | 13,983,740        | Sewer                       |
|                        | <u>405,885</u>    | Storm Drainage              |
|                        | 15,357,390        |                             |
| City of Brisbane       | 50,744            | Storm Drainage              |
|                        | 574,807           | Northeast Ridge             |
|                        | <u>591,750</u>    | Sierra Pt. Landscaping      |
|                        | 1,217,301         |                             |
| City of Burlingame     | 294,136           | Burlingame Ave. Streetscape |
|                        | <u>2,891,686</u>  | Storm Drainage              |
|                        | 3,185,822         |                             |
| City of Colma          | 824,239           | Sewer                       |
| City of Daly City      | 486,605           | Storm Drainage              |
|                        | 150,087           | Rental Special Tax          |
|                        | <u>19,837,555</u> | Sewer                       |
|                        | 20,474,247        |                             |
| City of East Palo Alto | 2,350,050         | Garbage                     |
|                        | <u>123,523</u>    | Storm Drainage              |
|                        | 2,473,573         |                             |
| City of Half Moon Bay  | 4,298,051         | Sewer                       |
| City of Hillsborough   | 2,238,227         | Fire and Police             |
|                        | 1,162,671         | Garbage                     |
|                        | 12,046,401        | Sewer                       |
|                        | 27,976            | Storm Drainage              |
|                        | <u>36,382</u>     | Weed Abatement              |
|                        | 15,511,657        |                             |
| City of Menlo Park     | 335,393           | Storm Drainage              |
|                        | <u>896,427</u>    | Tree Maintenance            |
|                        | 1,231,820         |                             |
| City of Millbrae       | 1,555,159         | Fire                        |
|                        | <u>243,857</u>    | Storm Drainage              |
|                        | 1,799,016         |                             |

| Taxing Entity               | Special Charges   | Description                    |
|-----------------------------|-------------------|--------------------------------|
| <b>Cities — continued</b>   |                   |                                |
| City of Pacifica            | \$ 168,804        | Storm Drainage                 |
|                             | <u>14,593,095</u> | Sewer                          |
|                             | 14,761,899        |                                |
| City of Portola Valley      | 21,378            | Woodside Highlands Rd.         |
|                             | <u>19,920</u>     | Wayside Road                   |
|                             | 41,298            |                                |
| City of Redwood City        | 922,655           | Downtown Improvement           |
|                             | 274,130           | One Marina                     |
|                             | 186,949           | Seaport Maintenance            |
|                             | 259,816           | Redwood Shores Landscaping     |
|                             | 212,438           | Seaport Blvd Landscaping       |
|                             | <u>766,028</u>    | Redwood Shores Traffic         |
|                             | 2,622,016         |                                |
| City of San Bruno           | 561,318           | Storm Drainage                 |
| City of San Carlos          | 35,568            | Pulgas Creek Levee Improvement |
|                             | 17,345,384        | Sewer                          |
|                             | <u>422,009</u>    | Storm Drainage                 |
|                             | 17,802,961        |                                |
| City of San Mateo           | 46,536,055        | Sewer                          |
|                             | 5,363,257         | Bay Meadows Improvement        |
|                             | 2,096             | Code Enforcement               |
|                             | <u>535,998</u>    | South Bayfront Levee           |
|                             | 52,437,406        |                                |
| City of South San Francisco | 410,600           | Storm Drainage                 |
|                             | <u>23,152,773</u> | Sewer                          |
|                             | 23,563,373        |                                |
| Woodside                    | 42,378            | Woodside Rd. & Whiskey Hill    |
|                             | <u>481,790</u>    | Sewer                          |
|                             | 524,168           |                                |
| <b>Total Cities</b>         |                   | <b>\$ 178,687,555</b>          |
| <b>Grand Total</b>          |                   | <b>\$ 288,450,830</b>          |



Coyote Point, San Mateo, CA  
Photo courtesy of San Mateo County Parks and Recreation Department





Pescadero Creek "Old Haul Road", Memorial Park to Portola State Park, CA  
Photo courtesy of San Mateo County Parks and Recreation Department

*We welcome your comments, questions, and suggestions.*

*Email us at [controller@smcgov.org](mailto:controller@smcgov.org)*