



PROPERTY TAX HIGHLIGHTS

SAN MATEO COUNTY CONTROLLER'S OFFICE

FISCAL YEAR 2021-22



Pigeon Point Lighthouse, Photo courtesy of County of San Mateo

Published by
Juan Raigoza, San Mateo County Controller

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 eleventh consecutive year, property taxes collected countywide have increased. In fiscal year 2021-22, the total tax levy was \$3.3 billion, an increase of \$129 million (or 4%) when compared to the prior year. The tax levy includes \$2.7 billion for the 1% General Tax, \$313 million for debt service payments on bonds, and \$342 million in special charges.

This publication is intended to provide an overview of the administration of these property taxes, and 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 2021-22 Tax Levy	
1% General Tax	\$2,689,271,277
Debt Service	313,064,359
Special Charges	341,828,249
Total Tax Levy	\$3,344,163,885

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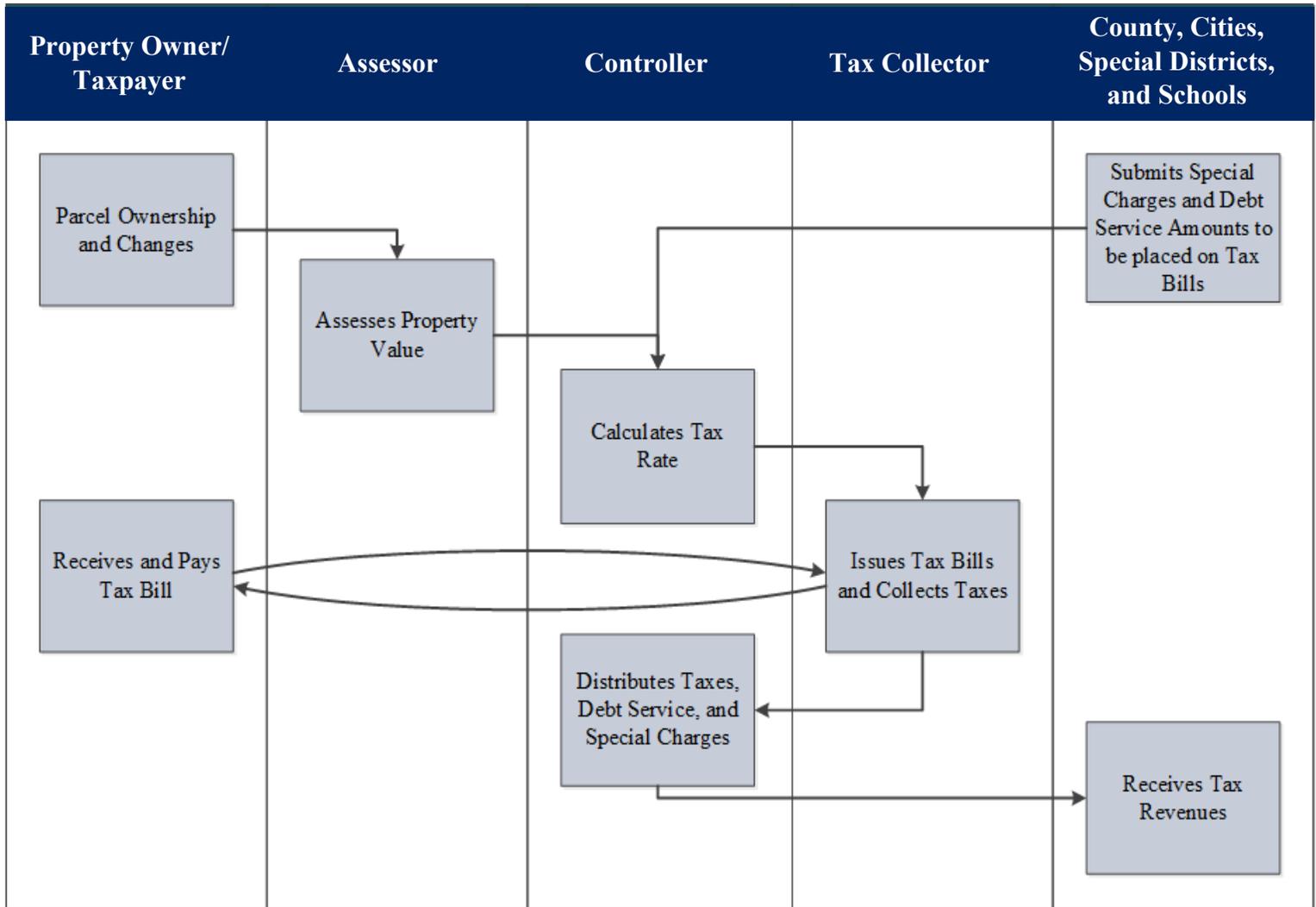


Theater District, Redwood City
Photo courtesy of County of San Mateo

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

smcacre.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, 2021 lien date values were used to calculate the taxes due for fiscal year July 1, 2021 through June 30, 2022.

Once the property has been assessed, the taxes levied become a lien on the property (secured), or the assessee/owner (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 7.02% 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 2021-22	Type of Business	Property Taxes Billed* (millions)	% of Total Taxes Billed*
Pacific Gas & Electric	Utility	\$ 34.7	1.16%
Genentech Inc.	Biotechnology	31.8	1.06%
Gilead Sciences Inc.	Biopharmaceutical	29.2	0.98%
Hibiscus Properties LLC	Real Estate	22.8	0.76%
United Airlines Inc	Airline	19.1	0.64%
Google, Inc.	Software	17.1	0.57%
Facebook Inc.	Social Media	15.0	0.50%
ARE	Real Estate	13.8	0.46%
HCP Oyster Point	Real Estate	13.4	0.45%
Slough BTC LLC	Real Estate	13.1	0.44%
Total		\$ 210.0	7.02%

*Based on the general tax and debt service on secured, unsecured, unitary, and railroad properties as of June 30, 2022



SFO from Bay Trail, Millbrae
Photo courtesy of County of San Mateo

Assessor Values Property

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 2021-22, the County's secured roll included 222,140 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 2021-22, the County's unsecured roll included 13,385 unsecured accounts, 2,843 vessels accounts, and 302 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 30th of the following 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 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.



Sigona's Farmers Market, North Fair Oaks
Photo courtesy of County of San Mateo

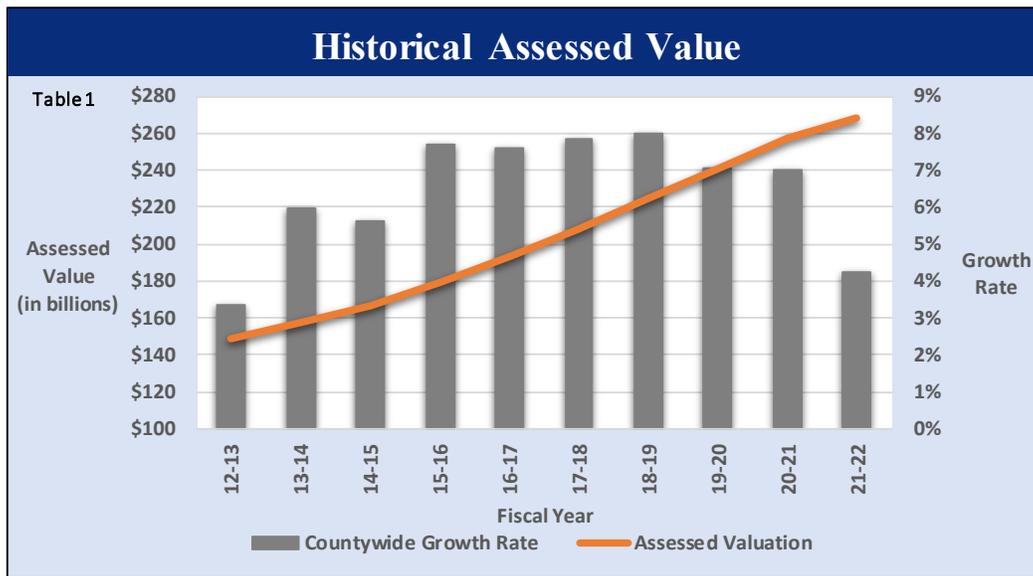
Assessor Values Property

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 2021-22, the County had 496 utility, unitary, and railroad properties.

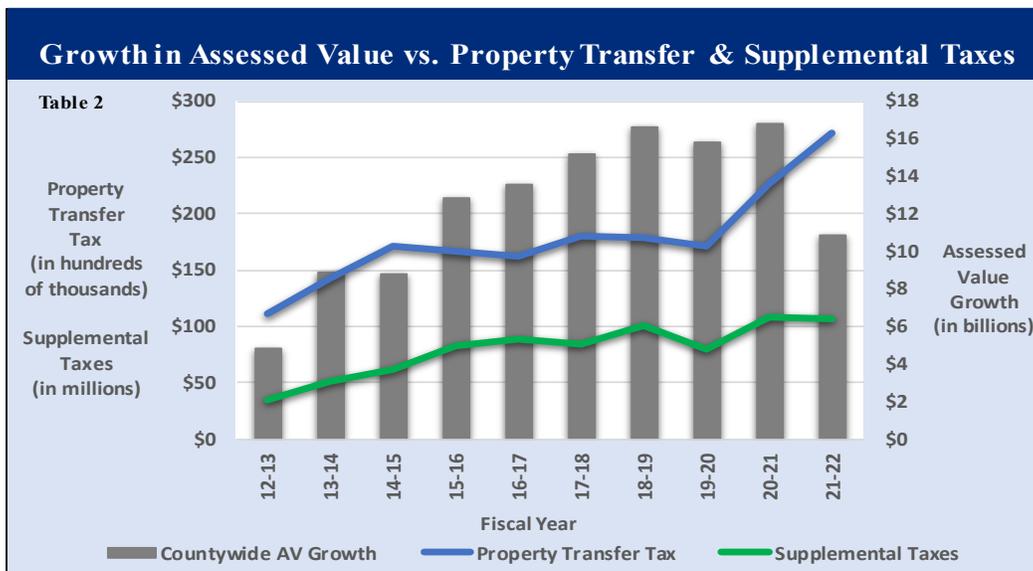
Trends in Assessed Values

Based on the January 1, 2021 lien date, countywide assessed values (net of exemptions) grew in fiscal year 2021-22 by \$10.8 billion, an increase of 4.2%. Table 1 shows a 10 year trend of the County's assessed values. Over these years assessed values have increased 80% from \$148.7 billion to \$268.1 billion.



* 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 2021-22 transfer taxes continued to increase while supplemental taxes stayed flat.



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

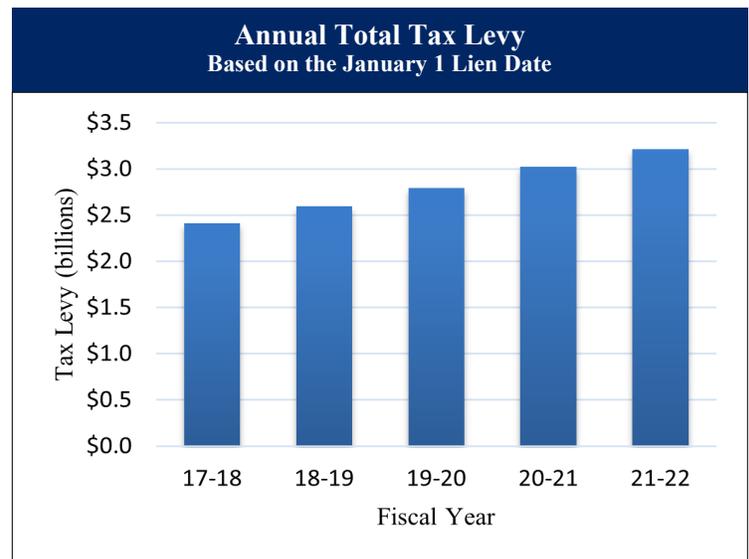
Controller Calculates Property Taxes Due

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 the County Attorney and refunds \$50,000 or greater must be approved by the County Board of Supervisors.

Fiscal Year 2021-22 Based on the January 1, 2021 Lien Date	
Secured Value	\$ 255,842,495,363
Unsecured Value	9,996,830,828
Unitary, Railroad, and State Utility ¹	2,266,790,082
Taxable Value (Before exemption)	268,106,116,273
Homeowners' Exemptions	821,011,385
Total Taxable Value	268,927,127,658
1% General Tax Rate	x 1%
Property Tax	2,689,271,277
Add: Voter Approved Debt (Bonds) ²	313,064,359
Add: Special Charges	341,828,249
Total Tax Levy	\$ 3,344,163,885

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 95% of the total 1% General Taxes levied.

Refunds Revenue Reductions to Tax Agencies	
Fiscal Year	Amount
2017-18	\$10,643,109
2018-19	\$19,584,815
2019-20	\$13,483,282
2020-21	\$23,175,255
2021-22	\$22,417,726



Sheriff's Deputies on Motorcycles
Photo courtesy of County of San Mateo

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.

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.

Fiscal Year	Number of Tax Bills Issued			
	Secured	Unsecured	Supplemental	Total
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
2020-21	222,709	14,502	15,306	252,517
2021-22	223,695	13,756	22,482	259,933

Current Year Delinquent Secured Taxes		
As of	Amount	Rate
June 30, 2018	\$ 14,078,129	0.58%
June 30, 2019	\$ 17,100,797	0.65%
June 30, 2020	\$ 24,456,457	0.85%
June 30, 2021	\$ 14,633,355	0.54%
June 30, 2022	\$ 9,815,380	0.35%

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 10 years.



County of San Mateo Regional Operations Center (ROC)
Photo courtesy of County of San Mateo

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
012-345-100	006001	2021-2728123

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

ASSESSMENT INFORMATION	VALUES
Land	\$1,270,016
Improvements	\$1,308,568
Fixtures	\$0
Personal Property	\$0
Taxable Value	\$2,578,584
Exemptions	\$0
Value After Exemptions	\$2,578,584
Tax Saved Due to Exemptions	\$0.00

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

2021-2022 SAN MATEO COUNTY SECURED TAX BILL 2021-2022
FOR FISCAL YEAR BEGINNING JULY 1, 2021 AND ENDING JUNE 30, 2022

PARCEL NUMBER	TAX RATE AREA	BILL NUMBER
012-345-100	006001	2021-2728123

LEGAL DESCRIPTION
LOT 47 HOMEPPLACE UNIT NO 2 RSM 97/28-29

SITUS: 123 SAN MATEO COUNTY DR REDWOOD CITY

TAXPAYER JOE
TAXPAYER JANE

ASSESSED TO:
123 SAN MATEO COUNTY DR
REDWOOD CITY, CA 11555-2345



* For Home banking- Use the Parcel Number 012-345-100 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.smcgov.org>
* 65 or older may qualify for a school parcel tax exemption on a primary residence in next fiscal year. Contact the District Office at 650-342-5193.

TAXING AGENCY	RATE	AMOUNT
Countywide Tax (Secured)	1.00000000%	\$25,785.84
Smcod Bond	0.02270000%	\$585.33
San Mateo Uhsd Bond	0.04880000%	\$1,258.34
Hillsborough Esd Bond	0.02970000%	\$765.85
General Tax Total	1.10120000%	\$28,395.36
FEDCA&NPDES STORM FEE	650-363-4100	\$7.40
HLSBRGH WD ABTMT	650-558-7605	\$6.50
HILLSBRGH SEWER SVC	650-375-7400	\$3,685.00
HILLSBOROUGH GARBAGE SVC	650-375-7400	\$300.00
SFBRA MEASURE AA	800-676-7516	\$12.00
HILLSB FIRE & POLICE TAX	650-375-7400	\$570.00
SMC MOSQ ABMNT DIST	800-273-5167	\$3.74
HILLSBRGH SCHL TAX	650-342-5193	\$673.38
HLSBR STORM DRAIN CHG	650-375-7400	\$7.34
Total Tax Payable		\$33,660.72

1 DUE NOVEMBER 1, 2021 AFTER December 10, 2021 ADD 10% PENALTY TO YOUR PAYMENT	2 DUE FEBRUARY 1, 2022 AFTER April 11, 2022 ADD 10% PENALTY AND \$40 COST TO YOUR PAYMENT
\$16,830.36	\$16,830.36

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

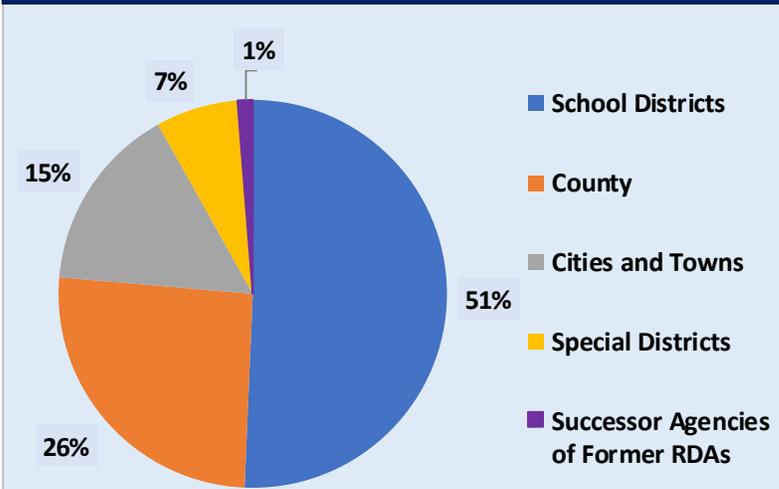
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HLSBR STORM DRAIN CHG	650-375-7400	\$7.34

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

Where Did the 1% General Tax Go?



*This chart reflects pre-Vehicle License Fee (VLF) Swap transfers of property taxes to pay for the State's VLF obligations. Any transfers from non-basic aid (LCFF) school districts are paid back to the districts by the State.

For fiscal year 2021-22, a total of \$3.3 billion was levied from the 1% General Tax (\$2.7 billion), debt service payments for bonds (\$313 million), and special charges (\$342 million). This is a \$129 million (or 4%) increase compared to the prior year.

For fiscal year 2021-22, the countywide 1% general property tax levy increased by \$108 million (or 4%) compared to the prior year. Property tax revenue growth rates vary between taxing agencies due to differences in the growth rate of assessed values within their jurisdictional areas.

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).

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 (non-basic aid) school districts can receive ERAF monies. Any monies remaining in ERAF after distributing the required funds to school districts and special education, is returned to local taxing agencies in the same proportion as their contributions and is referred to as Excess ERAF.

Adding to the tax allocation process, Senate Bill 1096 was enacted in fiscal year 2004-05. Prior to the legislation, Vehicle License Fees (VLF) 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 pay the replacement in-lieu VLF amounts owed to the cities and counties, the legislation specified that property taxes of non-basic aid school districts would be used to pay for the State's in-lieu VLF obligations. This process is commonly referred to as the "VLF Swap".

Controller Distributes Property Taxes

If ERAF funds of non-basic aid (LCFF) school districts are insufficient, then their general property taxes are used to fund the VLF Swap. Any monies used from LCFF school districts to fund the VLF Swap are paid back to the schools by the State. For fiscal year 2021-22 the total VLF Swap was \$232.1 million. In fiscal year 2021-22, \$32.9 million of the VLF amount due to the County and cities was not funded due to insufficient funds. The County and cities are seeking payment from the State via its fiscal year 2023-24 budget.

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. 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). There were 13 such RDAs (now Successor Agencies) established by cities in the County (see page 15). After distributing mandated agreed amounts to the local taxing agencies (pass-through payments), monies from RPTTFs are required to fund 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. When all the liabilities of the former RDA are paid off or retired and all statutory conditions are met, the Successor Agency will apply for dissolution with the State. The State approved the dissolution of the Successor Agency to the former Belmont RDA in May 2022.

In the fiscal year 2021-22, \$281 million of property tax revenues were deposited into the RPTTFs and distributed as follows: \$35 million to successor agencies for outstanding liabilities/obligations, and \$246 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 2021-22, \$1,410,008 in proceeds from the sale of assets and distribution of unencumbered cash was distributed to taxing agencies (see above table). Since the dissolution of the RDAs, over \$126 million of unencumbered cash and proceeds from the sale of assets have been distributed.



South San Francisco Ferry Terminal
Photo courtesy of County of San Mateo

Distribution of Unencumbered Cash Proceeds and Sale of Assets 2021-22

County	\$	350,253
Cities		212,097
Schools ¹		756,888
Special Districts		90,770
	\$	<u>1,410,008</u>

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

Fiscal Year 2021-22 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 2021-22, totaling \$2.77 billion.

Taxing Agency	Current Year Taxes ¹	Vehicle License Fee Swap and LCFE Funded School Deficits	Excess ERAF	Redevelopment Property Tax Trust Fund Distributions	Total Taxes	Percent to Total
County of San Mateo	\$ 336,322,668	\$ 118,031,301	\$ 250,156,829	\$ 79,142,095	\$ 783,652,893	27.96%
Dependent Special Districts (County)						
County Free Library ²	\$ 28,258,026	\$ -	\$ 7,413,737	\$ 2,147,946	\$ 37,819,709	1.35%
County Fire Protection	6,669,186	-	-	-	6,669,186	0.24%
County Service Area #1	4,105,523	-	-	-	4,105,523	0.15%
County Service Area #6	84,104	-	9,522	-	93,626	0.00%
County Service Area #8	1,301,969	-	-	-	1,301,969	0.05%
Burlingame Hills Sewer	97,054	-	62,912	-	159,966	0.01%
Emerald Lake Heights Sewer	28,470	-	18,041	-	46,511	0.00%
Fair Oaks Sewer	715,542	-	453,864	14,252	1,183,658	0.04%
Harbor Industrial Sewer	12,925	-	7,328	797	21,050	0.00%
Kensington Square Sewer	16,735	-	10,947	-	27,682	0.00%
Oak Knoll Sewer	6,533	-	4,166	-	10,699	0.00%
Crystal Springs Sanitary	96,165	-	61,572	-	157,737	0.01%
Devonshire County Sanitary	46,991	-	29,863	-	76,854	0.00%
Scenic Heights Sanitary	2,058	-	1,300	-	3,358	0.00%
Campo Bello University Park Drive	5,288	-	1,731	-	7,019	0.00%
Enchanted Hills Drainage	2,852	-	531	-	3,383	0.00%
Highlands Drainage	842	-	552	-	1,394	0.00%
Sequoia Drainage	2,977	-	3,375	-	6,352	0.00%
University Heights Drainage	30,017	-	6,634	-	36,651	0.00%
Bel Aire Lighting	75,169	-	69,675	-	144,844	0.01%
Belmont Lighting	8,278	-	6,412	-	14,690	0.00%
Colma Lighting	138,371	-	103,754	-	242,125	0.01%
El Granada Lighting	81,656	-	14,071	-	95,727	0.00%
Emerald Lake Lighting	306,146	-	236,628	-	542,774	0.02%
Enchanted Hills Lighting	18,146	-	13,614	-	31,760	0.00%
La Honda Lighting	14,289	-	12,319	-	26,608	0.00%
Menlo Park Lighting	395,849	-	356,700	-	752,549	0.03%
Montara Lighting	124,382	-	121,836	-	246,218	0.01%
Pescadero Lighting	13,437	-	12,806	-	26,243	0.00%
Highlands Landscape	13,898	-	1,327	-	15,225	0.00%
Los Trancos County Maintenance	258,903	-	114,565	-	373,468	0.01%
Total Dependent Special Districts (County)	\$ 42,931,781	\$ -	\$ 9,149,782	\$ 2,162,995	\$ 54,244,558	1.94%

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

² The County Free library belongs to a Joint Powers Authority that include libraries from other cities within the County.



Amphitheater at Central Lake, Foster City
Photo courtesy of County of San Mateo



Beach Group Playground at Coyote Point Park
Photo courtesy of County of San Mateo

Fiscal Year 2021-22 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	\$ 11,136,521	\$ 1,204,764	\$ 2,488,713	\$ -	\$ 14,829,998	0.53%
City of Belmont	5,882,719	3,043,535	1,583,176	803,557	11,312,987	0.40%
City of Brisbane	3,222,400	399,810	610,167	1,297,095	5,529,472	0.20%
City of Burlingame	20,409,786	3,733,160	3,463,208	-	27,606,154	0.99%
Town of Colma	540,799	125,364	12,379	-	678,542	0.02%
City of Daly City	25,767,761	10,922,697	6,671,642	2,170,696	45,532,796	1.62%
City of East Palo Alto	8,081,818	4,314,194	885,082	2,976,846	16,257,940	0.58%
City of Half Moon Bay	2,117,820	1,248,690	418,806	-	3,785,316	0.14%
Town of Hillsborough	19,187,323	1,316,515	3,153,308	-	23,657,146	0.84%
City of Menlo Park	20,117,833	5,026,365	4,410,741	2,287,670	31,842,609	1.14%
City of Millbrae	7,080,882	2,665,452	1,494,967	966,086	12,207,387	0.44%
City of Pacifica	14,264,769	4,185,373	3,490,993	82,632	22,023,767	0.79%
Town of Portola Valley	2,566,856	547,802	317,233	-	3,431,891	0.12%
Redwood City Area #1	32,491,334	9,353,791	9,565,434	5,509,445	56,920,004	2.03%
Redwood City Area #3	13,052,835	-	1,254,733	568,735	14,876,303	0.53%
Redwood City Parking #1	38,701	-	1,807	358,544	399,052	0.01%
Redwood City Improvement District	1,034,138	-	78,649	-	1,112,787	0.04%
City of San Bruno	9,400,503	4,948,209	1,815,929	2,006,057	18,170,698	0.65%
City of San Carlos	13,729,828	3,738,613	2,940,768	1,180,247	21,589,456	0.77%
City of San Mateo	46,547,946	11,743,851	7,666,167	6,316,893	72,274,857	2.58%
City of South San Francisco	24,501,025	7,885,540	5,066,692	9,916,832	47,370,089	1.69%
Town of Woodside	4,537,728	675,005	619,409	-	5,832,142	0.21%
Total Cities	\$ 285,711,325	\$ 77,078,730	\$ 58,010,003	\$ 36,441,335	\$ 457,241,393	16.32%
Dependent Special Districts (Cities)						
East Palo Alto Drainage Maintenance	\$ 127,581	\$ -	\$ 15,715	\$ 11,380	\$ 154,676	0.01%
Ravenswood Lighting	295,659	-	255,403	247,377	798,439	0.03%
Daly City Sanitary District	2,350,962	-	-	58,699	2,409,661	0.09%
Portola Valley Ranch Road	871	-	-	-	871	0.00%
Woodside Highlands Road Maintenance	46,198	-	-	-	46,198	0.00%
Town Center Sewer Maintenance	56,689	-	3,847	-	60,536	0.00%
Guadalupe Valley Improvement	30,065	-	164	3,741	33,970	0.00%
Estero Municipal Improvement	31,227,764	4,099,339	3,421,678	148,992	38,897,773	1.39%
Belmont Fire	12,782,978	-	-	1,279,907	14,062,885	0.50%
Belmont Special Fire Zone-1	146,315	-	-	68,344	214,659	0.01%
Belmont Special Fire Zone-2	3,206	-	-	-	3,206	0.00%
Belmont Special Fire Zone-3	89,168	-	-	-	89,168	0.00%
Atherton Channel Drainage	157,714	-	18,052	-	175,766	0.01%
West Park Parks and Parkways	644,333	-	35,752	-	680,085	0.02%
Stonegate Park and Parkways	332,933	-	51,351	-	384,284	0.01%
West Park 3 Park and Parkway	999,542	-	33,774	-	1,033,316	0.04%
Willow Gardens Park and Parkways	39,468	-	6,117	62,899	108,484	0.00%
Wayside Road Maintenance Zone 2	27,097	-	4,206	-	31,303	0.00%
Crescent Ave Maintenance Zone A	2,106	-	-	-	2,106	0.00%
Crescent Ave Maintenance Zone B	9,596	-	-	-	9,596	0.00%
Crescent Ave Maintenance Zone C	904	-	-	-	904	0.00%
Crescent Ave Maintenance Zone D	277	-	-	-	277	0.00%
Total Dependent Special Districts (Cities)	\$ 49,371,426	\$ 4,099,339	\$ 3,846,059	\$ 1,881,339	\$ 59,198,163	2.11%



Venice Beach, Half Moon Bay
Photo courtesy of County of San Mateo

Fiscal Year 2021-22 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	\$ 11,606,795	\$ -	\$ 1,655,173	\$ -	\$ 13,261,968	0.47%
Bayshore Sanitary	99,996	-	52,999	290,263	443,258	0.02%
Granada Community Service District	777,539	-	501,008	-	1,278,547	0.05%
Montara Sanitary	638,386	-	408,462	-	1,046,848	0.04%
Colma Creek Fld Ctrl Zone	832,248	-	156,119	153,045	1,141,412	0.04%
Co Creek Fld Ctrl Sub Zone 1	169,478	-	25,712	45,169	240,359	0.01%
Co Creek Fld Ctrl Sub Zone 2	969,570	-	103,815	765,406	1,838,791	0.07%
Co Creek Fld Ctrl Sub Zone 3	2,026,088	-	202,352	55,564	2,284,004	0.08%
San Franqto Crk Fld Zone 2	412,307	-	77,458	1	489,766	0.02%
San Bruno Crk Fld Zone 2	339,646	-	38,223	73,382	451,251	0.02%
Ravenswood Slough Fld Zone	9,300	-	5,203	7,525	22,028	0.00%
Mid-Peninsula Water	285,177	-	159,987	32,688	477,852	0.02%
Canada County Water	44,312	-	-	-	44,312	0.00%
Coastside County Water	1,044,170	-	676,164	-	1,720,334	0.06%
North Coast County Water	768,877	-	496,396	6,836	1,272,109	0.05%
Westborough County Water	379,951	-	246,016	-	625,967	0.02%
Midpeninsula Regional Open Space	18,164,584	-	-	1,368,158	19,532,742	0.70%
Bay Area Air Quality Management	5,279,028	-	-	446,783	5,725,811	0.20%
San Mateo County Harbor	6,713,652	-	2,115,428	779,745	9,608,825	0.34%
Peninsula Hospital	8,111,805	-	-	403,190	8,514,995	0.30%
Sequoia Hospital ¹	15,433,400	-	-	813,318	16,246,718	0.58%
Resource Conservation	81,333	-	9,002	1,572	91,907	0.00%
Broadmoor Police	1,601,619	-	566,781	-	2,168,400	0.08%
Colma Fire	964,747	-	-	-	964,747	0.03%
Menlo Park Fire	58,237,528	-	7,473,472	5,740,965	71,451,965	2.55%
Woodside Fire	21,573,786	-	3,030,949	-	24,604,735	0.88%
East Palo Alto Sanitary	621,646	-	393,641	389,618	1,404,905	0.05%
Highlands Recreation	577,884	-	183,087	-	760,971	0.03%
Ladera Recreation	224,639	-	89,236	-	313,875	0.01%
San Mateo County Mosquito Abatement	3,088,604	-	616,578	232,920	3,938,102	0.14%
Total Independent Special Districts	\$ 161,078,095	\$ -	\$ 19,283,261	\$ 11,606,148	\$ 191,967,504	6.85%

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



Oracle
Photo courtesy of County of San Mateo

Fiscal Year 2021-22 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	\$ 1,608,161	\$ (3,180,463)	\$ -	\$ 1,866,275	\$ 293,973	0.01%
Belmont Elementary	35,315,969	(35,771,264)	-	1,062,974	607,679	0.02%
Brisbane Elementary	7,768,395	-	-	1,169,738	8,938,133	0.32%
Burlingame Elementary	26,338,538	(26,338,538)	-	-	-	0.00%
Hillsborough Elementary	23,444,806	-	-	-	23,444,806	0.84%
Jefferson Elementary	44,347,787	(45,279,369)	-	931,582	-	0.00%
Pacifica	24,063,038	(24,151,932)	-	101,248	12,354	0.00%
Las Lomas Elementary	23,610,414	-	-	-	23,610,414	0.84%
Menlo Park Elementary	37,661,894	-	-	474,627	38,136,521	1.36%
Millbrae Elementary	16,808,804	(18,065,981)	-	1,580,810	323,633	0.01%
Portola Valley Elementary	13,492,020	-	-	-	13,492,020	0.48%
Ravenswood Elementary	18,715,756	(25,403,212)	-	8,647,927	1,960,471	0.07%
Redwood City Elementary	69,753,985	-	-	9,626,956	79,380,941	2.83%
San Bruno Elementary	21,998,911	-	-	3,682,089	25,681,000	0.92%
San Carlos Elementary	29,636,912	-	-	2,845,318	32,482,230	1.16%
San Mateo-Foster City Elementary	108,857,975	-	-	3,330,036	112,188,011	4.00%
Woodside Elementary	8,781,925	-	-	-	8,781,925	0.31%
Jefferson High	49,924,806	-	-	3,897,292	53,822,098	1.92%
San Mateo High	162,151,022	-	-	11,682,715	173,833,737	6.20%
Sequoia High	163,692,935	-	-	13,021,794	176,714,729	6.31%
Cabrillo Unified	28,778,972	-	-	-	28,778,972	1.03%
La Honda-Pescadero	4,645,775	-	-	-	4,645,775	0.17%
South San Francisco Unified	80,693,110	-	-	26,045,595	106,738,705	3.81%
San Mateo Community College	172,877,115	-	-	15,377,879	188,254,994	6.72%
County Office of Education	89,968,062	-	18,445,467	10,334,913	118,748,442	4.24%
ERAF	361,464,546	(21,018,611)	(340,445,935)	-	-	0.00%
Total School Districts	\$ 1,626,401,633	\$ (199,209,370)	\$ (322,000,468)	\$ 115,679,768	\$ 1,220,871,563	43.57%

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.



Peninsula Station, San Mateo
Photo courtesy of County of San Mateo



Caltrain at Belmont Station
Photo courtesy of County of San Mateo

Fiscal Year 2021-22 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
<u>RPTTFs and Successor Agencies</u>						
Belmont RPTTF	\$ 9,724,588	\$ -	\$ -	\$ (9,724,588)	\$ -	0.00%
Brisbane RPTTF	10,227,417	-	-	(10,227,417)	-	0.00%
Daly City RPTTF	11,551,104	-	-	(11,551,104)	-	0.00%
East Palo Alto RPTTF	14,426,911	-	-	(14,426,911)	-	0.00%
Foster City RPTTF	1,156,916	-	-	(1,156,916)	-	0.00%
Menlo Park RPTTF	34,087,445	-	-	(34,087,445)	-	0.00%
Millbrae RPTTF	11,566,553	-	-	(11,566,553)	-	0.00%
Pacifica RPTTF	657,269	-	-	(657,269)	-	0.00%
Redwood City RPTTF	47,198,299	-	-	(47,198,299)	-	0.00%
San Bruno RPTTF	18,395,659	-	-	(18,395,659)	-	0.00%
San Carlos RPTTF	19,058,428	-	-	(19,058,428)	-	0.00%
San Mateo RPTTF	26,981,116	-	-	(26,981,116)	-	0.00%
South San Francisco RPTTF	77,096,610	-	-	(77,096,610)	-	0.00%
Belmont Successor Agency	-	-	-	4,119,001	4,119,001	0.15%
Brisbane Successor Agency	-	-	-	2,417,782	2,417,782	0.09%
Daly City Successor Agency	-	-	-	1,306,735	1,306,735	0.05%
East Palo Alto Successor Agency	-	-	-	3,066,612	3,066,612	0.11%
Foster City Successor Agency	-	-	-	332,917	332,917	0.01%
Menlo Park Successor Agency	-	-	-	5,568,487	5,568,487	0.20%
Millbrae Successor Agency	-	-	-	802,140	802,140	0.03%
Pacifica Successor Agency	-	-	-	263,818	263,818	0.01%
Redwood City Successor Agency	-	-	-	4,014,421	4,014,421	0.14%
San Bruno Successor Agency	-	-	-	556,492	556,492	0.02%
San Carlos Successor Agency	-	-	-	1,460,403	1,460,403	0.05%
San Mateo Successor Agency	-	-	-	6,261,253	6,261,253	0.22%
South San Francisco Successor Agency	-	-	-	5,044,572	5,044,572	0.18%
Total RPTTFs and Successor Agencies	\$ 282,128,315	\$ -	\$ -	\$ (246,913,682)	\$ 35,214,633	1.26%
Countywide Totals	\$ 2,783,945,243	\$ -	\$ 18,445,466	\$ -	\$ 2,802,390,707	100.00%

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 2021-22 were funded by current year revenues and prior year revenues held in ERAF.



Coyote Point Bluff Trail
Photo courtesy of County of San Mateo

Fiscal Year 2021-22 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 \$322.2 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.



Children at School
Photo courtesy of County of San Mateo



Venice Beach, Half Moon Bay
Photo courtesy of County of San Mateo

Taxing Entity	Debt Service
Cities	
Foster City	\$ 4,196,370
City of Menlo Park	1,088,409
City of Millbrae	702,582
City of San Carlos	374,404
City of San Mateo	2,448,169
Total Cities	\$ 8,809,935
School Districts	
Bayshore Elementary	\$ 532,844
Belmont-Redwood Shores Elementary	7,910,708
Brisbane Elementary	1,618,769
Burlingame Elementary	11,097,598
Hillsborough Elementary	3,686,918
Jefferson Elementary	8,217,815
Las Lomas Elementary	5,708,997
Menlo Park Elementary	6,947,148
Millbrae Elementary	3,768,121
Pacifica Elementary	4,975,709
Portola Valley Elementary	3,023,414
Ravenswood Elementary	3,866,682
Redwood City Elementary	18,133,710
San Bruno Park Elementary	5,736,571
San Carlos Elementary	7,306,102
San Mateo-Foster City Elementary	31,736,865
Woodside Elementary	1,942,714
Jefferson High	18,827,017
San Mateo High	48,062,037
Sequoia High	35,485,674
Cabrillo Unified	6,219,953
La Honda-Pescadero Unified	533,868
South San Francisco Unified	10,469,262
San Mateo County Community College	64,820,878
Total School Districts	\$ 310,629,372
Special Districts	
Mid-Peninsula Regional Open Space	\$ 1,811,088
Montara Water and Sanitary	1,011,769
Total Special Districts	\$ 2,822,857
Grand Total Debt Service	\$ 322,262,164



Redwood City Courthouse Square Concert
Photo courtesy of County of San Mateo

Fiscal Year 2021-22 Distributions - Special Charges

Special Charges

The tables on pages 17 and 18 show the amounts, totaling \$340.2 million, distributed during fiscal year 2021-22 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
CFD	- Community Facilities District



Westpoint Harbor
Photo courtesy of County of San Mateo

Taxing Entity	Special Charges	Description
School Districts		
Bayshore Elementary	\$ 190,471	Parcel Tax
Belmont-Redwood Shores Elementary	3,525,026	Parcel Tax
Brisbane Elementary	957,384	Parcel Tax
Burlingame Elementary	2,123,706	Parcel Tax
Hillsborough Elementary	2,285,336	Parcel Tax
Jefferson Elementary	1,245,912	Parcel Tax
Las Lomas Elementary	1,206,433	Parcel Tax
Menlo Park Elementary	9,180,705	Parcel Tax
Millbrae Elementary	636,276	Parcel Tax
Pacifica Elementary	1,282,846	Parcel Tax
Portola Valley Elementary	968,739	Parcel Tax
Ravenswood Elementary	1,272,889	Parcel Tax
Redwood City Elementary	1,935,964	Parcel Tax
San Carlos Elementary	3,019,277	Parcel Tax
San Mateo Elementary	14,679,284	Parcel Tax
Woodside Elementary	343,261	Parcel Tax
Jefferson High	351,094	Maintenance
Jefferson High	3,978,893	Parcel Tax
Cabrillo Unified	1,605,108	Parcel Tax
La Honda-Pescadero Unified	257,920	Parcel Tax
Sequoia Unified	899,774	Maintenance
Total School Districts	\$ 51,946,301	
Special Districts		
Alameda Tree Maintenance	\$ 7,200	Tree Maintenance
Bayshore Sanitary	1,280,409	Sewer
Broadmoor Police	718,592	Police
Burlingame Hills Sewer	800,301	Sewer
CA Statewide CDA - California First	1,130,493	State Bonds
CA Statewide CDA - California First	714,621	EIF
Coastside Fire Protection	269,825	Fire
Coastside Fire Protection	102,907	Fire CFD
Coastside Fire Protection	26,953	Weed Abatement
Point Montara Fire	74,731	Fire
Colma Fire	608,685	Fire
County Service Area No. 1	92,064	Police and Fire
County Service Area No. 8	1,727,527	Garbage
Crystal Spring Sanitary	2,534,067	Sewer
Devonshire Sanitary	457,602	Sewer
East Palo Alto Sanitary	4,836,546	Sewer
Edgewood Sewer Maintenance	24,429	Sewer
Emerald Lake Heights Sewer	2,804,570	Sewer
Fair Oaks Sewer	10,791,887	Sewer
Gordon Ave Street Lighting	485	Lighting
Granada Community Service District	583,400	Sewer Bond
Granada Community Service District	1,801,398	Sewer
Granada Community Service District	42,427	Garbage
Harbor Industrial Sewer	120,668	Sewer
Kensington Square Sewer	114,595	Sewer
La Honda Landslide Assessment Project	160,819	Landslide
Menlo Park Fire	13,215	Weed Abatement
Montara Water And Sanitary	4,607,891	Sewer
Oak Knoll Sewer	218,589	Sewer
San Francisco Bay Restoration Authority	2,498,471	Flood Control
San Mateo County Flood Control	1,509,430	Storm Drainage
San Mateo County Mosquito Abatement	2,009,073	Mosq. Abatement
Scenic Heights Sanitary	119,338	Sewer
West Bay Sanitary	29,719,632	Sewer
Western Riverside Council of Govts	429,855	EIF
Westborough Water	2,882,438	Sewer
Total Special Districts	\$ 75,835,133	

Fiscal Year 2021-22 Distributions - Special Charges

Taxing Entity	Special Charges	Description
Cities		
Belmont	\$ 966,053	Library
	17,063,555	Sewer
	404,379	Storm Drainage
	<u>18,433,987</u>	
Brisbane	49,664	Storm Drainage
	0	Northeast Ridge
	591,693	Sierra Pt. Landscaping
	<u>641,357</u>	
Burlingame	294,136	Burlingame Ave. Streetscape
	3,017,698	Storm Drainage
	<u>3,311,834</u>	
Colma	757,652	Sewer
Daly City	441,436	Storm Drainage
	43,877	Linda Vista Storm Drainage
	149,242	Rental Special Tax
	20,465,530	Sewer
	<u>21,100,085</u>	
East Palo Alto	2,611,500	Garbage
	123,472	Storm Drainage
	1,677,259	Measure HH
	<u>4,412,232</u>	
Half Moon Bay	4,657,404	Sewer
Hillsborough	2,241,693	Fire and Police
	1,164,761	Garbage
	14,373,329	Sewer
	27,990	Storm Drainage
	28,111	Weed Abatement
	<u>17,835,883</u>	
Menlo Park	326,935	Storm Drainage
	1,072,630	Tree Maintenance
	<u>1,399,565</u>	
Millbrae	1,622,022	Fire
	264,675	Storm Drainage
	<u>1,886,697</u>	

Taxing Entity	Special Charges	Description
Cities — continued		
Pacifica	\$ 168,923	Storm Drainage
	18,564,285	Sewer
	<u>18,733,208</u>	
Portola Valley	21,378	Woodside Highlands Rd
	20,869	Wayside Road
	<u>42,247</u>	
Redwood City	932,922	Downtown Improvement
	275,789	One Marina
	186,949	Seaport Maintenance
	283,962	Redwood Shores Landscaping
	212,438	Seaport Blvd Landscaping
	772,038	Redwood Shores Traffic
	<u>2,664,097</u>	
San Bruno	562,453	Storm Drainage
San Carlos	8,410	Pulgas Creek Levee Improvement
	19,640,078	Sewer
	421,270	Storm Drainage
	<u>20,069,758</u>	
San Mateo	66,699,668	Sewer
	5,630,130	Bay Meadows Improvement
	12,234	Sidewalk Repair
	535,916	South Bayfront Levee
	<u>72,877,948</u>	
South San Francisco	412,517	Storm Drainage
	22,083,746	Sewer
	<u>22,496,264</u>	
Woodside	46,438	Woodside Rd. and Whiskey Hill
	519,836	Sewer
	<u>566,275</u>	
Total Cities		\$ 212,448,944
Grand Total		\$ 340,230,378



Citizenship Workshop
Photo courtesy of County of San Mateo



Naturalization Oath Ceremony
Photo courtesy of County of San Mateo



San Mateo History Museum at Night
Photo courtesy of County of San Mateo

We welcome your comments, questions, and suggestions.

Email us at controller@smcgov.org