



PROPERTY TAX HIGHLIGHTS

SAN MATEO COUNTY CONTROLLER'S OFFICE

FISCAL YEAR 2020-21



San Mateo County Event Center, 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 tenth consecutive year, property taxes collected countywide have increased. In fiscal year 2020-21 the total tax levy was \$3.2 billion, \$194 million (or 6%) more when compared to the prior year. The tax levy includes \$2.6 billion for the 1% General Tax, \$295 million for debt service payments on bonds, and \$339 million in special charges.

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

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

Sincerely,



Juan Raigoza
San Mateo County Controller

Fiscal Year 2020-21 Tax Levy	
1% General Tax	\$2,580,836,369
Debt Service	295,141,115
Special Charges	338,572,174
Total Tax Levy	\$3,214,549,658

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 2019-20 Distributions	
1% General Tax	11
Debt Service.	16
Special Charges.	17

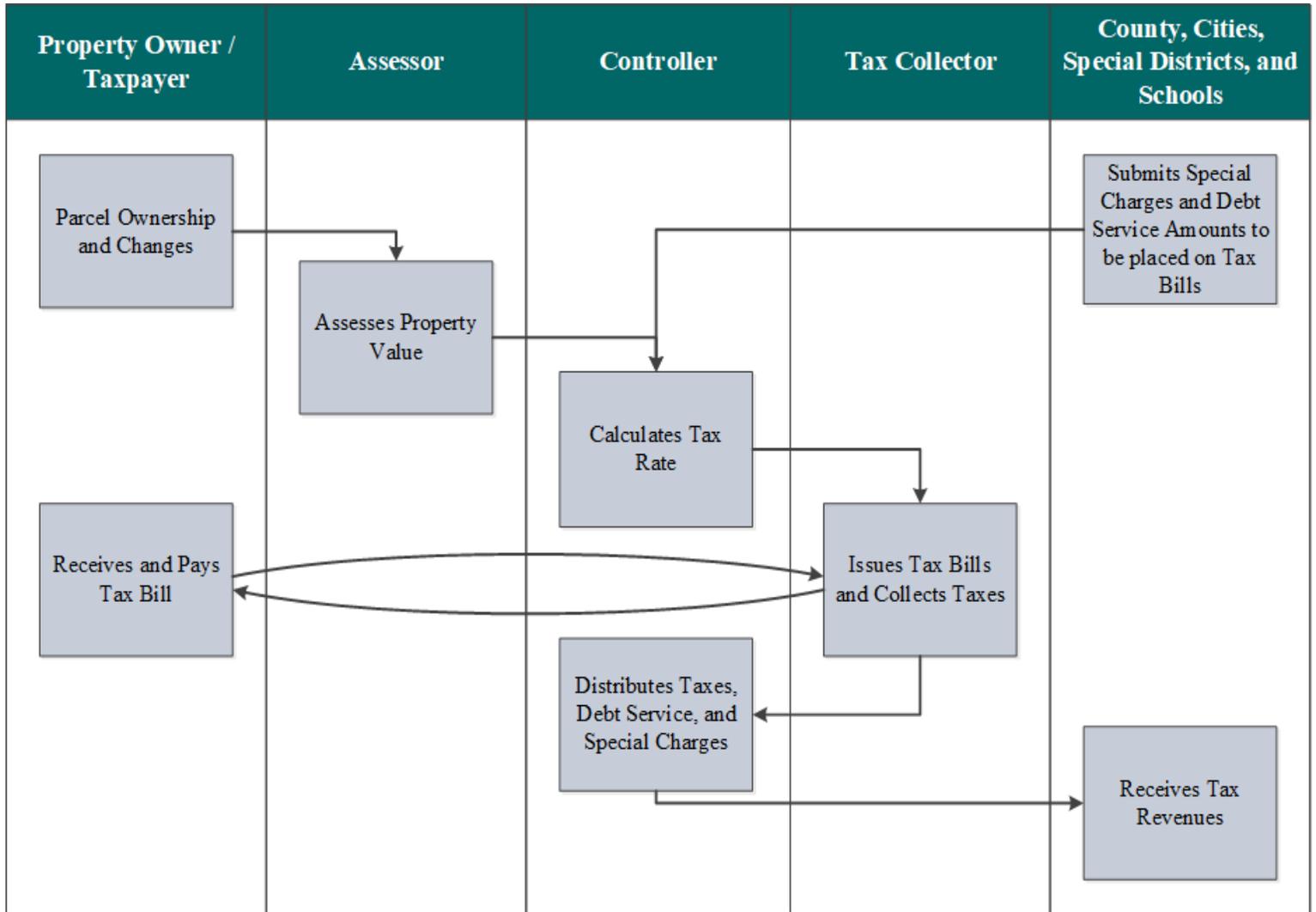


Little Library at County Center
Photo courtesy of County of San Mateo

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 value plus the rate necessary to service the debt on local voter-approved bonds. It also limits assessed value increases to a maximum 2% per year on properties that were not involved in a change of ownership or construction. Newly acquired properties are assessed at fair market value (usually the purchase price) and the value of new construction is added to the existing base value of a parcel.

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



THREE ELECTED COUNTY OFFICIALS ADMINISTER THE PROPERTY TAX PROCESS

Mark Church

Assessor-Clerk-Recorder-Elections

www.smacre.org

Juan Raigoza

Controller

controller.smcgov.org

Sandie Arnott

Treasurer-Tax Collector

tax.smcgov.org

Property Owner / Taxpayer

Each year, taxable property is assessed (valued) as of January 1 (the lien date) and the values are used to calculate the taxes due for the fiscal year of July 1 through June 30. For example, the January 1, 2020 lien date values were used to calculate the taxes due for fiscal year July 1, 2020 through June 30, 2021.

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

The table below shows the top ten taxpayers who pay 6.37% of the total taxes billed within San Mateo County, which confirms 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 2020-21	Type of Business	Property Taxes Billed* (millions)	% of Total Taxes Billed*
Genentech	Biotechnology	\$ 33.9	1.06%
Pacific Gas & Electric	Utility	30.6	0.96%
Gilead Sciences Inc	Biopharmaceutical	29.1	0.91%
United Airlines	Airline	23.6	0.74%
Hibiscus Properties LLC	Real Estate	22.6	0.71%
Google, Inc.	Software	17.0	0.53%
Facebook Inc	Social Media	14.0	0.44%
Slough BTC LLC	Real Estate	12.4	0.39%
ARE	Real Estate	12.2	0.38%
HCP Oyster Point	Real Estate	8.6	0.27%
Total		\$ 204.0	6.37%

*Based on the general tax and debt service on secured, unsecured, unitary, and railroad properties as of June 30, 2021



Affordable Housing - Redwood City
Photo courtesy of County of San Mateo

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 2020-21, the County's secured roll included 221,782 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 2020-21, the County's unsecured roll included 13,912 unsecured accounts, 2,892 vessels accounts, and 331 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.



Take a Hike
Photo courtesy of County of San Mateo

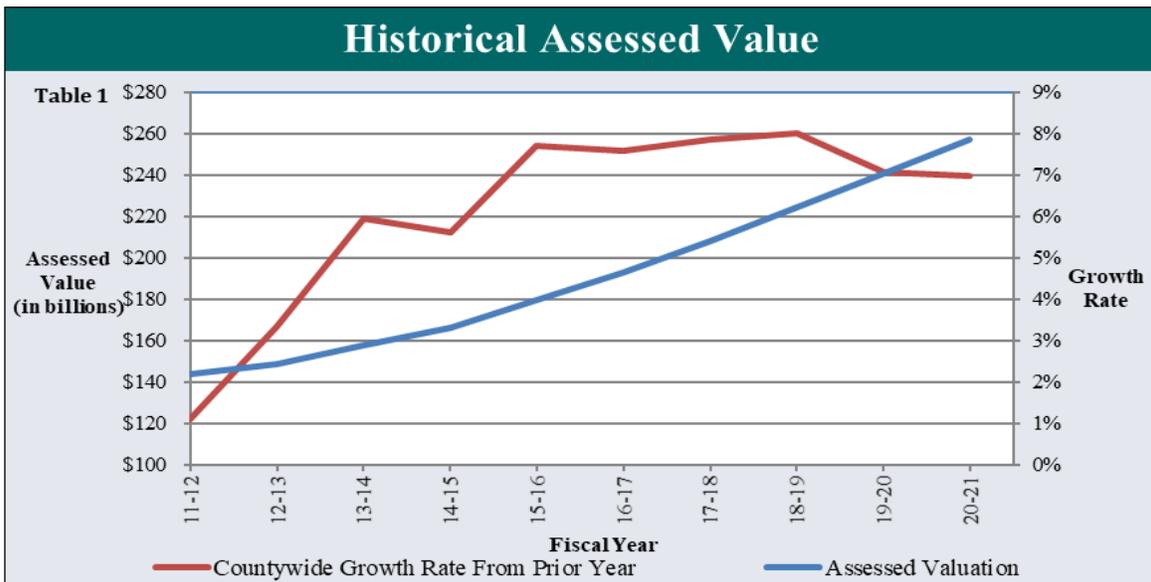
Assessor Values Property

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 2020-21, the County had 497 utility, unitary, and railroad properties.

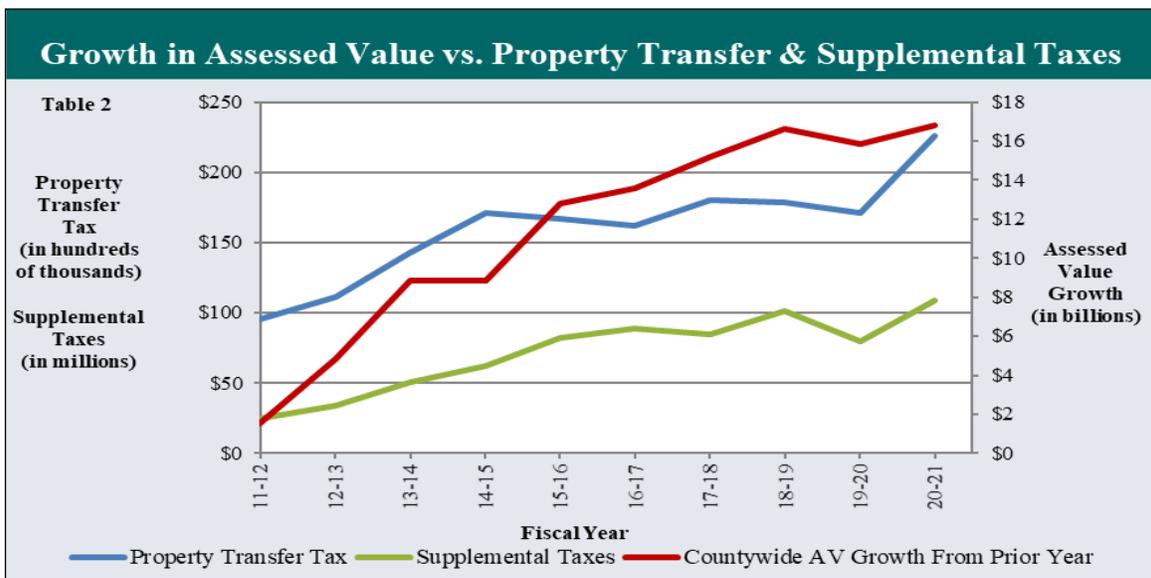
Trends in Assessed Values

Based on the January 1, 2020 lien date, countywide assessed values (net of exemptions) grew in fiscal year 2020-21 by \$16.8 billion, an increase of 7%. Table 1 shows a 10 year trend of the County's assessed values. Over these years assessed values have increased 79% from \$143.9 billion to \$257.3 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 2020-21 transfer taxes and supplemental taxes were both trending up.



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

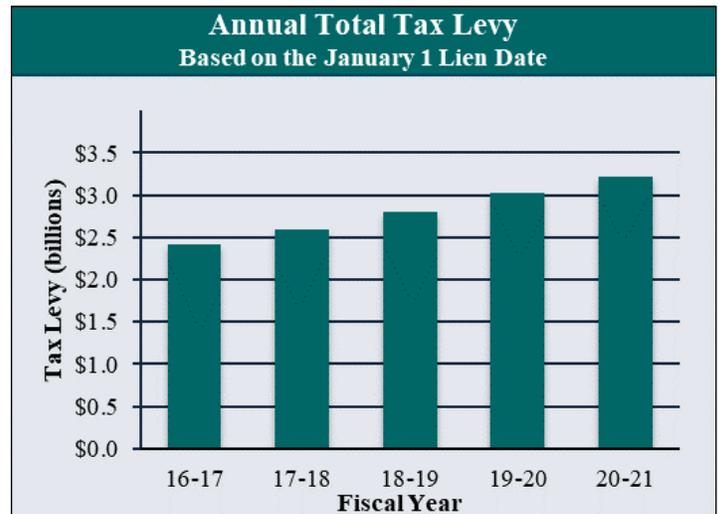
Controller Calculates Property Taxes Due

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

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

Fiscal Year 2020-21 Based on the January 1, 2020 Lien Date	
Secured Value	\$ 244,148,616,404
Unsecured Value	11,067,613,912
Unitary, Railroad, and State Utility ¹	2,040,991,266
Taxable Value (Before exemption)	257,257,221,582
Homeowners' Exemptions	826,415,275
Total Taxable Value	258,083,636,857
1% General Tax Rate	x 1%
Property Tax	2,580,836,369
Add: Voter Approved Debt (Bonds) ²	295,141,115
Add: Special Charges	338,572,174
Total Tax Levy	\$ 3,214,549,658

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.



Hillsborough Public Works at work
Photo courtesy of Town of Hillsborough



Sewer crew at work
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 installment 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			
	Secured	Unsecured	Supplemental	Total
2016-17	221,603	15,946	8,970	246,519
2017-18	221,883	15,654	14,773	252,310
2018-19	222,227	14,930	13,589	250,746
2019-20	222,582	14,695	13,817	251,094
2020-21	222,709	14,502	15,306	252,517

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. The second installment is due no later than four months following the date the first installment is delinquent.

Current Year Delinquent Secured Taxes		
As of	Amount	Rate
June 30, 2017	\$ 12,591,368	0.60%
June 30, 2018	\$ 14,078,129	0.58%
June 30, 2019	\$ 17,100,797	0.65%
June 30, 2020	\$ 24,456,457	0.85%
June 30, 2021	\$ 14,633,355	0.54%

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.



Marina Scott Mucci
Photo courtesy of City of Brisbane

Tax Collector Sends Bills and Collects Taxes

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

PARCEL NUMBER	TAX RATE AREA	BILL NUMBER
028-292-990	12-001	2020-987654

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

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

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

2020 - 2021 SAN MATEO COUNTY SECURED TAX BILL 2020 - 2021
FOR FISCAL YEAR BEGINNING JULY 1, 2020 AND ENDING JUNE 30, 2021

PARCEL NUMBER	TAX RATE AREA	BILL NUMBER	ASSESSMENT INFORMATION	VALUES
028-292-990	12-001	2020-987654	Land	277,297
			Improvements	291,166
			Fixtures	
			Personal Property	
			Taxable Value	568,463
			Exemption	
			Value after Exemption	568,463
			Tax Saved Due To Exemption	

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

SITUS: 900 BRIGHTSIDE AVE SAN MATEO

ASSESSED TO: TAXPAYER JOE
TAXPAYER JANE
123 SAN MATEO COUNTY DR
REDWOOD CITY, CA 94065-1234

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

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

1 DUE NOVEMBER 1, 2020 AFTER DECEMBER 10, 2020 ADD 10% PENALTY TO YOUR PAYMENT \$3,433.61	2 DUE FEBRUARY 1, 2021 AFTER APRIL 10, 2021 ADD 10% PENALTY +\$40.00 COST TO YOUR PAYMENT \$3,433.61
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STATEMENT PORTION FOR YOUR RECORDS

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

1	<p style="text-align: center;">DUE NOVEMBER 1, 2020 AFTER DECEMBER 10, 2020 ADD 10% PENALTY TO YOUR PAYMENT \$3,433.61</p>
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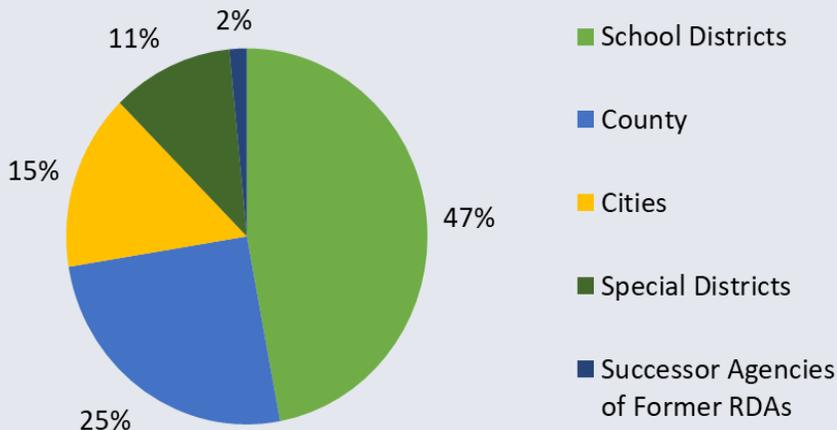
2	<p style="text-align: center;">DUE FEBRUARY 1, 2021 AFTER APRIL 10, 2021 ADD 10% PENALTY +\$40.00 COST TO YOUR PAYMENT \$3,433.61</p>
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Tax Payable		6,867.22

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

Where Did the 1% General Tax Go?



For fiscal year 2020-21, a total of \$3.2 billion was levied from the 1% General Tax (\$2.6 billion), debt service payments for bonds (\$295 million), and special charges (\$339 million). This is a \$194 million (6.4%) increase compared to the prior year.

For fiscal year 2020-21, the countywide 1% general property tax levy increased by \$168 million (or 7%) compared to the prior year. Property tax revenue growth rates between taxing agencies will vary because of differences in growth percentages in different

regions within the County. For fiscal year 2020-21, these differences ranged from 4.44% in Woodside to 14.31% in Brisbane.

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

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

Refunds Revenue Reductions to Tax Agencies	
Fiscal Year	Amount
2016-17	\$ 11,319,911
2017-18	10,643,109
2018-19	19,584,815
2019-20	13,483,282
2020-21	23,175,255

The difference between a school’s LCFF amount and the local property tax revenues it receives is the maximum amount a school district can receive from ERAF. Only LCFF school districts can receive ERAF monies. Any monies remaining in ERAF after distributing the required funds to schools and special education, is returned to local taxing agencies in the same proportion as their contributions and is referred to as Excess ERAF.

Controller Distributes Property Taxes

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

If there are insufficient funds in ERAF to fund the VLF Swap, legislation requires it to be funded by LCFF school districts. Any monies used from LCFF school districts to fund the VLF Swap are paid back to the schools by the State. For fiscal year 2020-21 the total VLF Swap was \$222.7 million. In fiscal year 2020-21, \$96.1 million of the VLF amount due to the County and cities was not funded due to insufficient funds. The County and cities expect to be reimbursed by the State in fiscal year 2022-23.



Belmont Park, Photo courtesy of City of Belmont

Redevelopment Agencies

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

In the fiscal year 2020-21, \$279 million of property tax revenues were deposited into the RPTTFs and distributed as follows: \$41 million to successor agencies for outstanding liabilities/obligations, and \$239 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 2020-21, \$569,961 in proceeds from the sale of assets was distributed to taxing agencies (see table to the right). Since the dissolution of the RDAs, \$125 million of unencumbered cash and proceeds from the sale of assets have been distributed.

Distribution of Proceeds from the Sale of Assets	
2020-21	
County	\$ 135,639
Cities	81,137
Schools ¹	315,076
Special Districts	38,109
	<u>\$ 569,961</u>

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

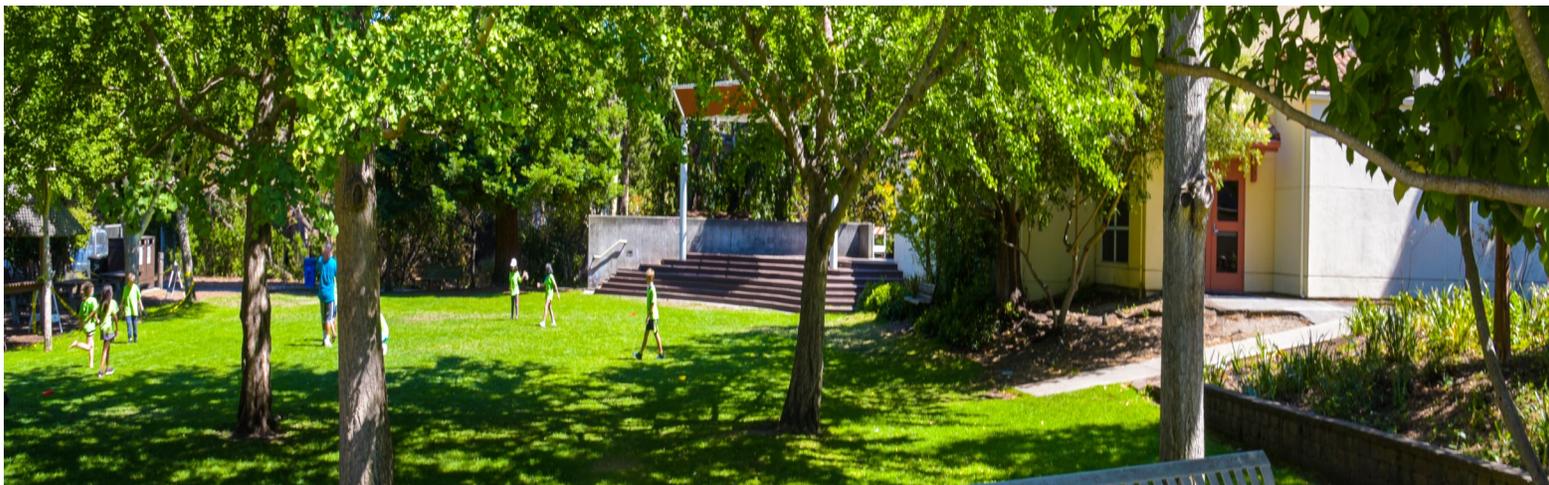
Fiscal Year 2020-21 Distributions - 1% General Tax

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 2020-21, totaling \$2.61 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	\$ 320,529,973	\$ 75,095,753	\$ 188,541,077	\$ 77,794,721	\$ 661,961,524	25.38%
Dependent Special Districts (County)						
County Free Library ²	27,118,339	-	5,650,724	2,112,331	34,881,394	1.34%
County Fire Protection	7,499,954	-	-	-	7,499,954	0.29%
County Service Area #1	3,896,620	-	-	-	3,896,620	0.15%
County Service Area #6	80,959	-	7,238	-	88,197	0.00%
County Service Area #8	1,222,696	-	-	-	1,222,696	0.05%
Burlingame Hills Sewer	93,375	-	47,621	-	140,996	0.01%
Emerald Lake Heights Sewer	26,363	-	13,348	-	39,711	0.00%
Fair Oaks Sewer	668,497	-	337,182	9,168	1,014,847	0.04%
Harbor Industrial Sewer	11,820	-	5,506	945	18,271	0.00%
Kensington Square Sewer	16,323	-	8,419	-	24,742	0.00%
Oak Knoll Sewer	6,025	-	3,108	-	9,133	0.00%
Crystal Springs Sanitary	90,812	-	45,685	-	136,497	0.01%
Devonshire County Sanitary	44,028	-	22,160	-	66,188	0.00%
Scenic Heights Sanitary	1,919	-	954	-	2,873	0.00%
Campo Bello University Park Drive	5,122	-	1,304	-	6,426	0.00%
Enchanted Hills Drainage	2,665	-	397	-	3,062	0.00%
Highlands Drainage	806	-	408	-	1,214	0.00%
Sequoia Drainage	2,889	-	2,566	-	5,455	0.00%
University Heights Drainage	28,593	-	4,968	-	33,561	0.00%
Bel Aire Lighting	71,489	-	52,541	-	124,030	0.00%
Belmont Lighting	7,721	-	4,806	-	12,527	0.00%
Colma Lighting	134,243	-	79,207	-	213,450	0.01%
El Granada Lighting	78,419	-	10,690	-	89,109	0.00%
Emerald Lake Lighting	289,656	-	177,561	-	467,217	0.02%
Enchanted Hills Lighting	17,149	-	9,619	-	26,768	0.00%
La Honda Lighting	13,831	-	9,377	-	23,208	0.00%
Menlo Park Lighting	371,062	-	264,830	-	635,892	0.02%
Montara Lighting	117,231	-	91,367	-	208,598	0.01%
Pescadero Lighting	12,301	-	9,697	-	21,998	0.00%
Highlands Landscape	13,386	-	993	-	14,379	0.00%
Los Trancos County Maintenance	244,192	-	86,190	-	330,382	0.01%
Total Dependent Special Districts (County)	\$ 42,188,485	\$ -	\$ 6,948,466	\$ 2,122,444	\$ 51,259,395	1.96%

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.



Belmont Park, Photo courtesy of City of Belmont

Fiscal Year 2020-21 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
Cities						
Town of Atherton	\$ 10,523,875	\$ 755,405	\$ 1,863,658	\$ -	\$ 13,142,938	0.50%
City of Belmont	4,811,148	1,935,586	1,195,355	847,793	8,789,882	0.34%
City of Brisbane	3,098,110	248,512	463,432	1,268,266	5,078,320	0.19%
City of Burlingame	19,387,390	2,354,805	2,556,985	-	24,299,180	0.93%
Town of Colma	530,690	81,661	9,442	-	621,793	0.02%
City of Daly City	24,713,356	6,943,867	5,040,050	2,077,898	38,775,171	1.49%
City of East Palo Alto	6,752,718	2,763,817	671,976	3,031,112	13,219,623	0.51%
City of Half Moon Bay	2,046,706	800,596	319,276	-	3,166,578	0.12%
Town of Hillsborough	18,356,395	836,130	2,381,601	-	21,574,126	0.83%
City of Menlo Park	18,621,800	3,104,795	3,232,012	2,195,843	27,154,450	1.04%
City of Millbrae	6,789,366	1,712,262	1,130,027	990,863	10,622,518	0.41%
City of Pacifica	13,695,629	2,660,447	2,644,212	46,193	19,046,481	0.73%
Town of Portola Valley	2,420,578	344,289	238,707	-	3,003,574	0.12%
Redwood City Area #1	31,647,036	6,025,057	7,197,851	3,216,334	48,086,278	1.84%
Redwood City Area #3	12,671,976	-	957,458	140,608	13,770,042	0.53%
Redwood City Parking #1	41,083	-	1,423	270,576	313,082	0.01%
Redwood City Improvement District	999,002	-	59,821	-	1,058,823	0.04%
City of San Bruno	8,822,235	3,163,799	1,370,321	2,081,175	15,437,530	0.59%
City of San Carlos	12,836,421	2,306,637	2,184,414	1,048,498	18,375,970	0.70%
City of San Mateo	44,751,046	7,518,579	5,762,033	6,203,960	64,235,618	2.46%
City of South San Francisco	23,371,731	4,917,781	3,767,027	9,175,404	41,231,943	1.58%
Town of Woodside	4,312,986	426,293	468,354	-	5,207,633	0.20%
Total Cities	\$ 271,201,277	\$ 48,900,318	\$ 43,515,435	\$ 32,594,523	\$ 396,211,553	15.18%
Dependent Special Districts (Cities)						
East Palo Alto Drainage Maintenance	\$ 121,297	\$ -	\$ 11,813	\$ 11,778	\$ 144,888	0.01%
Ravenswood Lighting	277,728	-	193,968	249,347	721,043	0.03%
Daly City Sanitary District	2,260,101	-	-	56,562	2,316,663	0.09%
Portola Valley Ranch Road	824	-	-	-	824	0.00%
Woodside Highlands Road Maintenance	44,748	-	-	-	44,748	0.00%
Town Center Sewer Maintenance	49,747	-	2,816	-	52,563	0.00%
Guadalupe Valley Improvement	30,020	-	129	3,926	34,075	0.00%
Estero Municipal Improvement	30,466,410	2,656,539	2,592,747	157,749	35,873,445	1.37%
Belmont Fire	10,877,361	-	-	1,653,834	12,531,195	0.48%
Belmont Special Fire Zone-1	69,430	-	-	87,735	157,165	0.01%
Belmont Special Fire Zone-2	3,169	-	-	-	3,169	0.00%
Belmont Special Fire Zone-3	87,608	-	-	-	87,608	0.00%
Atherton Channel Drainage	142,005	-	13,236	-	155,241	0.01%
West Park Parks and Parkways	630,661	-	27,306	-	657,967	0.03%
Stonegate Park and Parkways	320,774	-	39,056	-	359,830	0.01%
West Park 3 Park and Parkway	963,768	-	25,691	-	989,459	0.04%
Willow Gardens Park and Parkways	39,153	-	4,815	58,768	102,736	0.00%
Wayside Road Maintenance Zone 2	27,495	-	3,290	-	30,785	0.00%
Crescent Ave Maintenance Zone A	2,082	-	-	-	2,082	0.00%
Crescent Ave Maintenance Zone B	9,437	-	-	-	9,437	0.00%
Crescent Ave Maintenance Zone C	894	-	-	-	894	0.00%
Crescent Ave Maintenance Zone D	274	-	-	-	274	0.00%
Total Dependent Special Districts (Cities)	\$ 46,424,986	\$ 2,656,539	\$ 2,914,867	\$ 2,279,699	\$ 54,276,091	2.08%



Skyline Community College, Photo courtesy of County of San Mateo

Fiscal Year 2020-21 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	\$ 11,157,910	\$ -	\$ 1,258,469	\$ -	\$ 12,416,379	0.48%
Bayshore Sanitary	92,184	-	40,073	281,969	414,226	0.02%
Granada Community Service District	738,199	-	378,920	-	1,117,119	0.04%
Montara Sanitary	604,837	-	306,729	-	911,566	0.03%
Colma Creek Fld Ctrl Fd 2020	791,944	-	117,799	135,499	1,045,242	0.04%
Co Creek Fld Ctrl Z1 Fd 2020	161,856	-	19,586	42,073	223,515	0.01%
Co Creek Fld Ctrl Z2 Fd 2020	905,387	-	77,009	679,032	1,661,428	0.06%
Co Creek Fld Ctrl Z3 Fd 2020	1,937,470	-	153,197	48,087	2,138,754	0.08%
San Franqto Crk Fld Z2 Fd 2020	395,168	-	58,531	1	453,700	0.02%
San Bruno Crk Fld Z2 Fd 2020	324,168	-	28,811	72,310	425,289	0.02%
Ravenswood Slough Fld Z Fd 20	9,089	-	3,933	7,165	20,187	0.00%
Mid-Peninsula Water	236,619	-	120,686	43,450	400,755	0.02%
Canada County Water	43,786	-	-	-	43,786	0.00%
Coastside County Water	1,001,759	-	514,574	-	1,516,333	0.06%
North Coast County Water	734,639	-	375,838	4,171	1,114,648	0.04%
Westborough County Water	364,232	-	186,970	-	551,202	0.02%
Midpeninsula Regional Open Space	17,227,602	-	-	1,118,787	18,346,389	0.70%
Bay Area Air Quality Management	5,053,868	-	-	410,418	5,464,286	0.21%
San Mateo County Harbor	6,415,521	-	1,594,450	715,368	8,725,339	0.33%
Peninsula Hospital	7,924,522	-	-	414,805	8,339,327	0.32%
Sequoia Hospital ¹	14,540,990	-	-	654,369	15,195,359	0.58%
Resource Conservation	78,249	-	6,821	1,590	86,660	0.00%
Broadmoor Police	1,556,281	-	434,236	-	1,990,517	0.08%
Colma Fire	943,224	-	-	-	943,224	0.04%
Menlo Park Fire	54,529,256	-	5,539,928	5,644,920	65,714,104	2.52%
Woodside Fire	20,511,263	-	2,287,002	-	22,798,265	0.87%
East Palo Alto Sanitary	584,659	-	297,859	392,238	1,274,756	0.05%
Highlands Recreation	555,790	-	138,255	-	694,045	0.03%
Ladera Recreation	212,739	-	67,087	-	279,826	0.01%
San Mateo County Mosquito Abatement	2,956,647	-	465,033	228,051	3,649,731	0.14%
Total Independent Special Districts	\$ 152,589,858	\$ -	\$ 14,471,796	\$ 10,894,303	\$ 177,955,957	6.82%

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



Animal Shelter in San Mateo, Photo courtesy of County of San Mateo

Fiscal Year 2020-21 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	\$ 1,225,035	\$ (2,764,257)	\$ -	\$ 1,828,990	\$ 289,768	0.01%
Belmont Elementary	35,249,200	-	-	4,021,267	39,270,467	1.50%
Brisbane Elementary	6,894,646	-	-	1,124,471	8,019,117	0.31%
Burlingame Elementary	27,429,060	-	-	-	27,429,060	1.05%
Hillsborough Elementary	22,387,756	-	-	-	22,387,756	0.86%
Jefferson Elementary	38,266,401	(39,164,055)	-	897,654	-	0.00%
Pacifica	21,014,453	(21,060,230)	-	61,776	15,999	0.00%
Las Lomas Elementary	21,333,118	-	-	-	21,333,118	0.82%
Menlo Park Elementary	35,887,058	-	-	462,031	36,349,089	1.39%
Millbrae Elementary	15,922,082	(17,211,165)	-	1,611,600	322,517	0.01%
Portola Valley Elementary	12,784,817	-	-	-	12,784,817	0.49%
Ravenswood Elementary	20,064,996	-	-	8,459,915	28,524,911	1.09%
Redwood City Elementary	70,060,578	-	-	6,858,083	76,918,661	2.95%
San Bruno Elementary	20,660,232	-	-	3,893,924	24,554,156	0.94%
San Carlos Elementary	25,571,603	(26,869,751)	-	2,124,945	826,797	0.03%
San Mateo-Foster City Elementary	104,880,286	-	-	3,270,395	108,150,681	4.14%
Woodside Elementary	8,408,878	-	-	-	8,408,878	0.32%
Jefferson High	47,151,691	-	-	3,749,851	50,901,542	1.95%
San Mateo High	157,606,198	-	-	11,786,838	169,393,036	6.49%
Sequoia High	153,847,535	-	-	13,917,654	167,765,189	6.43%
Cabrillo Unified	28,485,397	-	-	-	28,485,397	1.09%
La Honda-Pescadero	4,516,374	-	-	-	4,516,374	0.17%
South San Francisco Unified	77,435,718	-	-	23,783,616	101,219,334	3.88%
San Mateo Community College	165,348,208	-	-	15,367,585	180,715,793	6.92%
County Office of Education	86,049,930	-	13,015,188	9,985,768	109,050,886	4.18%
ERAF	275,974,782	(19,583,152)	(256,391,630)	-	-	0.00%
Total School Districts	\$ 1,484,456,032	\$ (126,652,610)	\$ (243,376,442)	\$ 113,206,363	\$ 1,227,633,343	47.02%

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.



San Mateo Medical Center, Photo courtesy of County of San Mateo

Fiscal Year 2020-21 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	\$ 18,523,346	\$ -	\$ -	\$ (18,523,346)	\$ -	0.00%
Brisbane RPTTF	10,086,113	-	-	(10,086,113)	-	0.00%
Daly City RPTTF	11,083,302	-	-	(11,083,302)	-	0.00%
East Palo Alto RPTTF	14,396,863	-	-	(14,396,863)	-	0.00%
Foster City RPTTF	1,153,334	-	-	(1,153,334)	-	0.00%
Menlo Park RPTTF	33,274,251	-	-	(33,274,251)	-	0.00%
Millbrae RPTTF	11,817,334	-	-	(11,817,334)	-	0.00%
Pacifica RPTTF	467,360	-	-	(467,360)	-	0.00%
Redwood City RPTTF	45,062,479	-	-	(45,062,479)	-	0.00%
San Bruno RPTTF	19,983,381	-	-	(19,983,381)	-	0.00%
San Carlos RPTTF	18,123,451	-	-	(18,123,451)	-	0.00%
San Mateo RPTTF	26,663,920	-	-	(26,663,920)	-	0.00%
South San Francisco RPTTF	68,780,998	-	-	(68,780,998)	-	0.00%
Belmont Successor Agency	-	-	-	1,175,372	1,175,372	0.05%
Brisbane Successor Agency	-	-	-	2,422,946	2,422,946	0.09%
Daly City Successor Agency	-	-	-	1,266,509	1,266,509	0.05%
East Palo Alto Successor Agency	-	-	-	2,995,518	2,995,518	0.11%
Foster City Successor Agency	-	-	-	299,050	299,050	0.01%
Menlo Park Successor Agency	-	-	-	5,681,350	5,681,350	0.22%
Millbrae Successor Agency	-	-	-	810,328	810,328	0.03%
Pacifica Successor Agency	-	-	-	221,302	221,302	0.01%
Redwood City Successor Agency	-	-	-	14,007,037	14,007,037	0.54%
San Bruno Successor Agency	-	-	-	1,335,230	1,335,230	0.05%
San Carlos Successor Agency	-	-	-	1,451,284	1,451,284	0.06%
San Mateo Successor Agency	-	-	-	6,275,964	6,275,964	0.24%
South San Francisco Successor Agency	-	-	-	2,582,189	2,582,189	0.10%
Total RPPTFs and Successor Agencies	\$ 279,416,132	\$ -	\$ -	\$ (238,892,053)	\$ 40,524,079	1.56%
Countywide Totals	\$ 2,596,806,743	\$ -	\$ 13,015,199	\$ -	\$ 2,609,821,942	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 2020-21 were funded by current year revenues and prior year revenues held in ERAF.



Skylonda Fire Station 58, Photo courtesy of County of San Mateo

Fiscal Year 2020-21 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 \$304.4 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.



Library Rotunda
Photo courtesy of City of San Carlos



San Mateo County Library Bookmobile
Photo courtesy of County of San Mateo

Taxing Entity	Debt Service
Cities	
Foster City	4,586,270
City of Menlo Park	1,963,288
City of Millbrae	684,388
City of San Carlos	350,863
City of San Mateo	2,441,588
Total Cities	\$ 10,026,397
School Districts	
Bayshore Elementary	\$ 506,601
Belmont-Redwood Shores Elementary	7,568,523
Brisbane Elementary	1,643,244
Burlingame Elementary	9,694,614
Hillsborough Elementary	3,415,473
Jefferson Elementary	8,515,452
Las Lomas Elementary	4,243,224
Menlo Park Elementary	6,807,398
Millbrae Elementary	3,654,094
Pacifica Elementary	4,914,156
Portola Valley Elementary	3,106,411
Ravenswood Elementary	3,537,856
Redwood City Elementary	14,302,877
San Bruno Park Elementary	5,727,646
San Carlos Elementary	7,161,348
San Mateo-Foster City Elementary	21,542,620
Woodside Elementary	1,868,230
Jefferson High	24,345,763
San Mateo High	42,479,384
Sequoia High	36,499,676
Cabrillo Unified	10,844,627
La Honda-Pescadero Unified	499,138
South San Francisco Unified	9,639,836
San Mateo County Community College	58,928,968
Total School Districts	\$ 291,447,159
Special Districts	
Mid-Peninsula Regional Open Space	\$ 1,724,244
Montara Water and Sanitary	1,196,760
Total Special Districts	\$ 2,921,004
Grand Total Debt Service	\$ 304,394,560



Puppet Show at Half Moon Bay Library
Photo courtesy of County of San Mateo

Fiscal Year 2020-21 Distributions - Special Charges

Special Charges

The tables on pages 17 and 18 show the amounts, totaling \$333.4 million, distributed during fiscal year 2020-21 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



Montara Lighthouse, Photo courtesy of County of San Mateo

Taxing Entity	Special Charges	Description
School Districts		
Bayshore Elementary	\$ 174,447	Parcel Tax
Belmont-Redwood Shores Elementary	3,519,214	Parcel Tax
Brisbane Elementary	954,723	Parcel Tax
Burlingame Elementary	2,055,987	Parcel Tax
Hillsborough Elementary	2,206,925	Parcel Tax
Jefferson Elementary	1,248,308	Parcel Tax
Las Lomas Elementary	1,203,647	Parcel Tax
Menlo Park Elementary	8,806,425	Parcel Tax
Millbrae Elementary	636,850	Parcel Tax
Pacifica Elementary	1,284,129	Parcel Tax
Portola Valley Elementary	1,228,705	Parcel Tax
Ravenswood Elementary	1,233,079	Parcel Tax
Redwood City Elementary	1,934,961	Parcel Tax
San Carlos Elementary	2,982,294	Parcel Tax
San Mateo Elementary	14,400,975	Parcel Tax
Woodside Elementary	331,742	Parcel Tax
Jefferson High	350,582	Maintenance
Jefferson High	3,981,887	Parcel Tax
Cabrillo Unified	1,610,160	Parcel Tax
La Honda-Pescadero Unified	260,615	Parcel Tax
Sequoia Unified	898,470	Maintenance
Total School Districts	\$ 51,304,125	
Special Districts		
Alameda Tree Maintenance	7,207	Tree Maintenance
Bayshore Sanitary	983,942	Sewer
Broadmoor Police	718,592	Police
Burlingame Hills Sewer	767,619	Sewer
CA Statewide CDA - California First	1,177,039	State Bonds
CA Statewide CDA - California First	877,644	EIF
California HERO Program	574,329	EIF
Coastside Fire Protection	269,451	Fire
Coastside Fire Protection	100,885	Fire CFD
Coastside Fire Protection	29,096	Weed Abatement
Point Montara Fire	74,551	Fire
Colma Fire	607,903	Fire
County Service Area No. 1	92,064	Police and Fire
County Service Area No. 8	1,726,663	Garbage
Crystal Spring Sanitary	2,411,357	Sewer
Devonshire Sanitary	450,326	Sewer
East Palo Alto Sanitary	4,825,256	Sewer
Edgewood Sewer Maintenance	24,054	Sewer
Emerald Lake Heights Sewer	2,679,778	Sewer
Fair Oaks Sewer	10,959,165	Sewer
Gordon Ave Street Lighting	485	Lighting
Granada Community Service District	1,877,181	Sewer
Granada Community Service District	36,364	Garbage
Harbor Industrial Sewer	130,073	Sewer
Kensington Square Sewer	107,195	Sewer
La Honda Landslide Assessment Project	160,819	Landslide
Menlo Park Fire	17,082	Weed Abatement
Montara Water And Sanitary	4,376,154	Sewer
Oak Knoll Sewer	211,095	Sewer
San Francisco Bay Restoration Authority	2,494,769	Flood Control
San Mateo County Flood Control	1,495,494	Storm Drainage
San Mateo County Mosquito Abatement	2,004,470	Mosq. Abatement
Scenic Heights Sanitary	113,638	Sewer
West Bay Sanitary	31,012,527	Sewer
Westborough Water	2,747,543	Sewer
Total Special Districts	\$ 76,141,810	

Fiscal Year 2020-21 Distributions - Special Charges

Taxing Entity	Special Charges	Description
Cities		
Belmont	968,859	Library
	15,526,533	Sewer
	<u>405,443</u>	Storm Drainage
	16,900,835	
Brisbane	49,358	Storm Drainage
	0	Northeast Ridge
	<u>591,693</u>	Sierra Pt. Landscaping
	641,051	
Burlingame	294,136	Burlingame Ave. Streetscape
	<u>2,933,765</u>	Storm Drainage
	3,227,901	
Colma	987,697	Sewer
Daly City	487,193	Storm Drainage
	96,047	Rental Special Tax
	<u>20,231,196</u>	Sewer
	20,814,436	
East Palo Alto	2,447,273	Garbage
	123,313	Storm Drainage
	<u>1,677,259</u>	Measure HH
	4,247,845	
Half Moon Bay	4,234,185	Sewer
Hillsborough	2,240,691	Fire and Police
	1,162,671	Garbage
	13,815,704	Sewer
	27,976	Storm Drainage
	<u>29,840</u>	Weed Abatement
	17,276,882	
Menlo Park	325,224	Storm Drainage
	<u>1,042,473</u>	Tree Maintenance
	1,367,697	
Millbrae	1,581,946	Fire
	<u>245,734</u>	Storm Drainage
	1,827,680	

Taxing Entity	Special Charges	Description
Cities — continued		
Pacifica	\$ 168,917	Storm Drainage
	<u>16,567,060</u>	Sewer
	16,735,977	
Portola Valley	21,378	Woodside Highlands Rd
	<u>20,869</u>	Wayside Road
	42,247	
Redwood City	932,922	Downtown Improvement
	273,846	One Marina
	186,949	Seaport Maintenance
	278,382	Redwood Shores Landscaping
	212,438	Seaport Blvd Landscaping
	<u>767,983</u>	Redwood Shores Traffic
	2,652,520	
San Bruno	561,761	Storm Drainage
San Carlos	38,657	Pulgas Creek Levee Improvement
	19,435,720	Sewer
	12,980	Sidewalk Repair
	<u>419,063</u>	Storm Drainage
	19,906,420	
San Mateo	63,486,682	Sewer
	5,474,606	Bay Meadows Improvement
	<u>535,980</u>	South Bayfront Levee
	69,497,268	
South San Francisco	410,145	Storm Drainage
	<u>24,035,739</u>	Sewer
	24,445,884	
Woodside	43,587	Woodside Rd. and Whiskey Hill
	<u>530,879</u>	Sewer
	574,466	
Total Cities		\$ 205,942,752
Grand Total		\$ 333,388,687



Hillsborough Town Hall
Photo courtesy of Town of Hillsborough



Picnic at Brisbane Community Park
Photo courtesy of County of San Mateo

We welcome your comments, questions, and suggestions.

Email us at controller@smcgov.org