

FY 2021-22 Property Tax Apportionment Schedule

Note: Apportionment Dates and Available Dates are subject to change

Secured: All Funds (Teeter and non-Teeter)

Apportionment Number	Apportionment Date	Available Date	Apportionment Based On Collections as of:	Estimated % of Secured Levy
1	11/08/2021	11/10/2021	10/29/2021	7% - 10%
2	11/23/2021	11/25/2021	11/12/2021	5% - 10%
3	12/21/2021	12/23/2021	12/12/2021	30% - 35%
4	01/11/2022	01/13/2022	12/30/2021	1% - 5%
5	03/08/2022	03/10/2022	02/25/2022	5% - 7%
6	04/19/2022	04/21/2022	04/12/2022	30% - 35%
7	05/17/2022	05/19/2022	05/06/2022	1% - 5%
8	07/12/2022	07/14/2022	06/30/2022	1% - 2%

Teeter Apportionment: Teeter Funds only

Apportionment Number	Apportionment Date	Available Date	Apportionment Based On Collections as of:	Estimated % of Secured Levy
1	07/19/2022	07/21/2022	Delinquencies at Year-End	1% - 2%

Prior Year Secured Taxes and Prior Year Secured Penalties - non-Teeter Funds only

Apportionment Number	Apportionment Date	Available Date	Apportionment Based On Collections as of:
1	08/10/2021	08/12/2021	07/30/2021
2	09/07/2021	09/09/2021	08/27/2021
3	10/05/2021	10/07/2021	09/24/2021
4	11/08/2021	11/10/2021	10/29/2021
5	12/07/2021	12/09/2021	11/24/2021
6	01/11/2022	01/13/2022	12/30/2021
7	02/08/2022	02/10/2022	01/28/2022
8	03/08/2022	03/10/2022	02/25/2022
9	04/05/2022	04/07/2022	03/25/2022
10	05/10/2022	05/12/2022	04/29/2022
11	06/07/2022	06/09/2022	05/27/2022
12	07/12/2022	07/14/2022	07/01/2022

The following Schedules apply to both Teeter and non-Teeter funds:

Unsecured

Apportionment Number	Apportionment Date	Available Date	Apportionment Based On Collections as of:	Estimated % of Tax Levy
1	09/07/2021	09/09/2021	08/27/2021	60% - 65%
2	01/11/2022	01/13/2022	12/30/2021	20% - 30%
3	06/21/2022	06/23/2022	06/10/2022	2% - 5%

State-Assessed - Public Utility/Regulated Railroads/Qualified Electric

Apportionment Number	Apportionment Date	Available Date	Apportionment Based On Collections as of:	Estimated % of Tax Levy
1	01/12/2022	01/14/2022	1st Installment Collections	49% - 50%
2	05/18/2022	05/20/2022	2nd Installment Collections	49% - 50%

Supplemental

Apportionment Number	Apportionment Date	Available Date	Apportionment Based On Collections as of:
1	08/10/2021	08/12/2021	07/30/2021
2	09/07/2021	09/09/2021	08/27/2021
3	10/05/2021	10/07/2021	09/24/2021
4	11/08/2021	11/10/2021	10/29/2021
5	12/07/2021	12/09/2021	11/24/2021
6	01/11/2022	01/13/2022	12/30/2021
7	02/08/2022	02/10/2022	01/28/2022
8	03/08/2022	03/10/2022	02/25/2022
9	04/05/2022	04/07/2022	03/25/2022
10	05/10/2022	05/12/2022	04/29/2022
11	06/07/2022	06/09/2022	05/27/2022
12	07/12/2022	07/14/2022	07/01/2022

Delinquent Prior Year Supplemental Taxes and Penalties

Apportionment Number	Apportionment Date	Available Date	Apportionment Based On Collections:
1	07/12/2022	07/14/2022	07/01/2021 through 06/30/2022

Delinquent Prior Year Unsecured

Apportionment Number	Apportionment Date	Available Date	Apportionment Based On Collections:
1	06/21/2022	06/23/2022	07/01/2021 through 06/10/2022

Homeowner's Property Tax Relief

Apportionment Number	Apportionment Date	Available Date	Amount to be Apportioned
1	12/07/2021	12/09/2021	15%
2	01/04/2022	01/06/2022	35%
3	05/03/2022	05/05/2022	35%
4	06/07/2022	06/09/2022	15%

Interest on Unapportioned Tax Funds

Apportionment Number	Apportionment Date	Available Date	Based on Interest Earned:
1	01/11/2022	01/13/2022	06/1/2021 through 11/30/2021
2	06/14/2022	06/16/2022	12/01/2021 through 05/31/2022

Educational Revenue Augmentation Tax Fund (ERAF)

Apportionment Number	Apportionment Date	Estimated Amount to be Apportioned
1	12/22/2021	Amount Required for 1st VLF Swap Apportionment
2	05/03/2022	Amount Required for 2nd VLF Swap Apportionment
3	06/22/2022	For Schools: Available Balance at 06/22/2022
4	07/20/2022	For Schools: Balance in Fund as of 07/20/2022

Property Tax In-Lieu of Vehicle License Fees - VLF Swap (Cities and County only)

Apportionment Number	Apportionment Date	Available Date	Estimated % to be Apportioned
1	01/11/2022	01/13/2022	50%
2	05/10/2022	05/12/2022	50%

Pass-Through Payments

Apportionment Number	Apportionment Date	Available Date	Incremental Property Tax:
1	12/28/2021	12/30/2021	05/01/2021 through 12/31/2021
2	05/24/2022	05/26/2022	01/01/2022 through 04/30/2022

Recognized Obligation Payment Schedules (ROPS) 21-22B and 22-23A

Apportionment Number	Apportionment Date	Available Date	Based on DOF Approved ROPS for:
1	12/28/2021	12/30/2021	21-22B January-June 2022
2	05/24/2022	05/26/2022	22-23A July-December 2022

RPTTF Residual Balance Distributions

Apportionment Number	Apportionment Date	Available Date	Based on Residual Balance of RPTTF After Distributions for:
1	12/28/2021	12/30/2021	21-22B January-June 2022
2	05/24/2022	05/26/2022	22-23A July-December 2022

RPTTF = Redevelopment Property Tax Trust Fund

Updated: 09/30/2021