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AUDITOR-CONTROLLER  
SAN JOAQUIN COUNTY




ASSISTANT AUDITOR-CONTROLLER  
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CHIEF DEPUTIES  
Tod Hill – Accounting  
Sandra Chan – Property Tax  
Tom Lanfranki – Internal Audit

PAYROLL MANAGER  
Lori Roller

MEMORANDUM

Date: October 15, 2015  
To: All Cities and Local Districts  
From: Jerome C. Wilverding, Auditor-Controller   
Subject: FY 2015-16 Estimated Property Tax Revenues

The fiscal year 2015-16 estimated property tax revenues for your City or District are summarized on the enclosed Attachment A. The amounts represent the beginning charge of the current year tax rolls prior to any tax roll adjustments. The estimates were completed in accordance with the applicable current provisions of the law. The estimated Unitary and Operating Non-Unitary property tax revenues are included in the Current Secured.

At the closing of fiscal year 2014-15, the Unclaimed Property Tax Refunds were apportioned and transferred to the Unclaimed Tax Refund Trust Fund. These refunds resulted from reductions in property assessed values. The apportionment of the Unclaimed Property Tax Refunds was completed in August 2015. The amount which impacts your City or District is shown on Attachment B.

Pursuant to Revenue and Taxation Code sections 5097 and 5102, property tax refunds which remain unclaimed for four (4) years may be transferred to the county general fund on order of the board of supervisors. The list of the Unclaimed Tax Refunds can be found on the County Treasurer-Tax Collector's web page via the below web link:

<http://sjgov.org/Treasurer/dynamic.aspx?id=22844>

If you have any questions or concerns, please call me at (209) 468-3337 or Sandra Chan at (209) 953-1193.

Cc: Shabbir Khan, Treasurer-Tax Collector.