Parcel Tax Reporting Instructions

Per Government Code section 12463.2, the **levying local agency** that imposes the parcel tax shall be the entity to complete this report. "Levying local agency" means any county, city, or special district that has the power to levy or have levied on its behalf, parcel taxes, as defined by Government Code section 12463.2(c), upon property within the applicable territory of that county, city, or special district (including but not limited to Community Facilities Districts, Financing Districts, Zone of Benefits, Transportation Planning Agency, Transit Operator, etc.). The levying local agency is the one responsible for submitting the parcel tax measure to the ballot to be approved by voters (if applicable); and for submitting all of the necessary documents to the county auditors to be included in property tax bills for collections. The levying local agency must report, even if the revenue received from the tax measure is allocated to another local agency.

Parcel Tax Name

Use the legal name of the parcel tax. For the majority of agencies reporting, this is the ballot measure title.

To add a new parcel tax, return to the Parcel Tax Name field and clear the previous parcel tax name and enter a new name. A new window will appear asking the user to select an option. Select "Add New" to add another parcel tax.

To edit an existing parcel tax name, click on the drop down list and select from the list of previously created parcel tax names. Upon selecting the parcel tax all previous information inputted into the parcel tax will appear. To edit the name of the parcel tax, simple click and edit the name. A new window will appear asking the user to select an option. Select "Change Current" to accept the changes made to the parcel tax.

Requirement A: The Type and Rate of Parcel Tax Imposed

Parcel Tax Type is the basis upon which a local agency determines how a parcel tax will be levied upon a parcel, including, but not limited to: residential, nonresidential, improved, etc.

Parcel Tax Rate is the parcel tax amount levied on each parcel using a parcel tax base, including, but not limited to: a flat rate levy, age of the parcel, "per acre" basis, "per unit" basis, etc.

Notes (if applicable):

This section should be used for any multiple variables that the parcel tax rate might have. For example, a parcel tax may charge $10 per unit for one to three units, then $7 per unit for four through eight units and then $5 per unit for nine units or more.

Specific Instructions:

Select and complete the following available options that apply to the parcel tax's type and rate. Complete all that apply.

Parcel Tax Type:

All Property:

Use this parcel tax type if parcel tax is not imposed on a specific type of property and is uniformly imposed on all property. Report the dollar amount of the rate and select the appropriate parcel tax base from the form drop box. The check box will be automatically checked when information is inputted.

All Residential:

Use this parcel tax type if parcel tax is not imposed on a specific type of residential property and is uniformly imposed on all residential property. Report the dollar amount of the rate and select the appropriate parcel tax base from the form drop box. Residential property is property used for human habitation with the primary purpose of living/sleeping. The check box will be automatically checked when information is inputted.

Residential Sub-Categories:

Select the following parcel tax type that apply towards the parcel tax type. Report the dollar amount of the rate and select the appropriate parcel tax base from the form drop box. The check box will be automatically checked when information is inputted.

a. **Single-Family:**
   Use this parcel tax type if the parcel tax type is a single family residence. Report the dollar amount of the rate and select the appropriate parcel tax base from the form drop box. A single family residence means a structure maintained and used as a single dwelling unit.

b. **Multi-Family:**
   Use this parcel tax type if the parcel tax type is a multi-family residence. Report the dollar amount of the rate and select the appropriate parcel tax base from the form drop box. A multi-family residence is single building or structure that is designed to house several families in separate housing units. The most common type of multi-family housing is an apartment building. Duplexes, quadruplexes, and townhomes also qualify as multifamily housing. The entire building or structure may be owned by an individual, an entity, or, as is the case with condominiums, by individuals who have purchased units within the larger structure.

c. **Condominiums:**
   Use this parcel tax type if the parcel tax type is a condominium. Report the dollar amount of the rate and select the appropriate parcel tax base from the form drop box. Condominiums are individually-owned housing unit in a multi-unit building. The condominium owner holds sole title to the unit, but owns land and common property (elevators, halls, roof, stairs, etc.) jointly, or in common, with other unit owners, and shares the upkeep expenses on the common-property with the other owners. The unit owner pays property taxes only on his or her unit, and may mortgage, rent, or sell it like any other real property.

d. Mobile Homes:

Use this parcel tax type if the parcel tax type is a mobile home. Report the dollar amount of the rate and select the appropriate parcel tax base from the form drop box. Mobile homes include portable structures built on a chassis or affixed to a foundation and may be used as a permanent dwelling unit.

e. Other (specify):

Use this parcel tax type to report the parcel tax type and parcel tax rate for which a specific residential property category has not been otherwise provided. Please specify the residential parcel tax type. Use the 'notes' section if applicable.

All Non-Residential:

Use this parcel tax type if parcel tax is not imposed on a specific type of non-residential property and is uniformly imposed on all non-residential property. Report the dollar amount of the rate and select the appropriate parcel tax base from the form drop box. Non-residential property is property not used for living/sleeping. The check box will be automatically checked when information is inputted.

Non-Residential Sub-Categories:

Select the following parcel tax type that apply to the parcel tax type. Report the dollar amount of the rate and select the appropriate parcel base from the form drop box. The check box will be automatically checked when information is inputted.

a. Commercial:

Use this parcel tax type if the parcel tax type is commercial. Report the dollar amount of the rate and select the appropriate parcel tax base from the form drop box. Commercial real property means any real property that is improved with, or consisting of, a building that is intended for commercial use, including hotels and motels, that is not residential.

b. Industrial:

Use this parcel tax type if the parcel tax type is industrial. Report the dollar amount of the rate and select the appropriate parcel tax base from the form drop box. Industrial property means any property that is used for manufacturing or producing goods. This includes manufacturing factories.

c. Institutional:

Use this parcel tax type if the parcel tax type is institutional. Report the dollar amount of the rate and select the appropriate parcel tax base from the form drop box. Institutional property includes a building or structure, or a portion thereof, in which people are cared for or live in a supervised environment, including people who have physical limitations because of health or age, or in which people are detained for penal or correctional purposes, or in which the liberty of the occupants is restricted.

This group includes, but is not limited to, the following: (1) adult homes, where occupants are capable of self-preservation; (2) alcohol and drug abuse rehabilitation centers; (3) assisted living facilities; (4) halfway houses; (5) residential care facilities; and (6) correctional Institutions.

d. Recreational:

Use this parcel tax type if the parcel tax type is recreational. Report the dollar amount of the rate and select the appropriate parcel tax base from the form drop box. Recreational property is property that is used for recreational activities.

e. Other (specify):

Use this parcel tax type to report the parcel tax type and parcel tax rate for which a specific non-residential property category has not been otherwise provided. Specify the non-residential parcel tax type. Use the 'notes' section if applicable.

Unimproved/Undeveloped:

Use this parcel tax type if the parcel tax type is unimproved or undeveloped. Report the dollar amount of the rate and select the appropriate parcel tax base from the form drop box. Unimproved land means a parcel with no improvements such as buildings or fixtures, regardless if a building permit has been issued or not, and that the property is not in use or is in temporary use. This category also includes any undeveloped land, as well as Community Facilities District (CFD) parcel tax on undeveloped parcels. The check box will be automatically checked when information is inputted.

Other (specify):

Use this parcel tax type only if the specific parcel tax type has not been otherwise provided. Specify the parcel tax type. Report the dollar amount of the rate and select the appropriate parcel tax base from the form drop box. Use the 'notes' section if applicable. The check box will be automatically checked when information is inputted.

Parcel Tax Rates:

Enter the dollar amount for the parcel tax and select the appropriate parcel tax base from the form drop box. The following are definitions of the parcel tax bases that can be selected from the form dropdown list.

a. Parcel (Flat Rate) – A single flat rate that is imposed on the parcel.

b. Age – Tax levied based on the age of a property, with rates vary depending on the property's age.

c. Acre – Tax levied using a "per acre" basis.

    d. **Square Foot of Improvement/Building/Structure** – Tax levied upon a specified percentage or dollar amount based on square footage of the improvement, building or structure.

    e. **Square Foot of Lot** – Tax levied upon a specified percentage or dollar amount based on square-footage of the lot.

    f. **Room** – Tax levied using a "per room" basis.

    g. **Bed** – Tax levied using a "per bed" basis.

    h. **Site/Space** – Tax levied using a "per site" or "per space" basis.

    i. **Unit** – Tax levied using a "per unit" basis.

    j. **Dwelling Unit** – Tax levied using a "per dwelling unit" basis.

    k. **Other (specify)** – Use this section for a tax levied using a rate that is not listed above. Please specify the property tax rate. Use the 'notes' section if applicable.

Requirement B: The Number of Parcels Subject to the Parcel Tax.

Enter the number of parcels that are subject to this parcel tax.

Requirement C: The Number of Parcels Exempt from the Parcel Tax.

Enter the number of parcels exempt from the parcel tax. Exempt parcels are those where the owner has applied, and been approved for any exemptions that are available for the parcel tax.

Requirement D: The Sunset Date of the Parcel Tax, If Any.

Enter the fiscal year-end date of the last year for which the parcel tax will be levied. Reporting is required as long as revenue is received in the current reporting period for a parcel tax that has passed its sunset date.

Requirement E: The Amount of Revenue _Received_ from the Parcel Tax (annually).

Enter the amount of total annual revenue received and collected from the parcel tax in the current reporting year (this includes refunds made, receipts for levies made in prior years and levies that have passed their sunset dates, but excludes penalties, interest and cost recovery charges from the County for levy/collection services). Do not include any revenue received and collected after the end of the fiscal year.

Requirement F: The Manner in Which the Revenue Received from the Parcel Tax is Being Used.

Check the appropriate box(es) for which revenue received from the parcel tax is being used (select all that apply). If the list does not include the manner the revenue is being used, then check the box(es) with the closest description.