

Frequently Asked Questions – Parcel Tax Reporting

What is a parcel tax?

For purposes of reporting under AB 2109, a parcel tax, per Government Code section 12463.2, is defined as a non-ad valorem tax imposed as an incident of property ownership and collected on the annual property tax bill. Generally, the tax is charged on a parcel of property based on either a flat per parcel rate or a variable rate depending on the size, use, and/or number of units on the parcel. A parcel tax includes, but is not limited to, all types of Mello-Roos taxes and special taxes for governmental purposes, such as libraries, hospitals, schools, protection services, fire protection, ambulance services, parks, or museums. See the attached decision tree to determine parcel tax reporting for AB 2109.

How do I determine if a tax is a parcel tax?

Please refer to the [decision tree](#).

Which form should I use?

Please use the Parcel Tax Reporting form to report parcel tax information required by GC 12463.2(a) (1) (A-F).

Who should report parcel tax?

The **levying entity** should report the parcel tax information required by GC 12463.2(a) (1) (A-F) in the Parcel Tax Reporting Form. Please see definition of a levying entity in the instructions.

When should I report parcel tax?

The first parcel tax reporting year is FY 2015-16. All parcel tax transactions during the fiscal year shall be included in that reporting period. For example, tax rolls placed in August 2015 shall be reported in the FY 2015-16 Financial Transactions Report.

Why am I not required to report parcel tax information required by GC 12463.2 in the Statement of Revenues?

Parcel tax reporting is supplemental information to the Financial Transactions Report. Parcel tax information required by GC 12463.2 is statistical-based and will not tie to the Statement of Revenues. There are instances where the entity levying the parcel tax and the entity receiving the parcel tax differ; in this case, the levying entity will report parcel tax *information* required by GC 12463.2 in the Parcel Tax Reporting Form, while the receiving entity will report the parcel tax *revenues* in the Statement of Revenues.