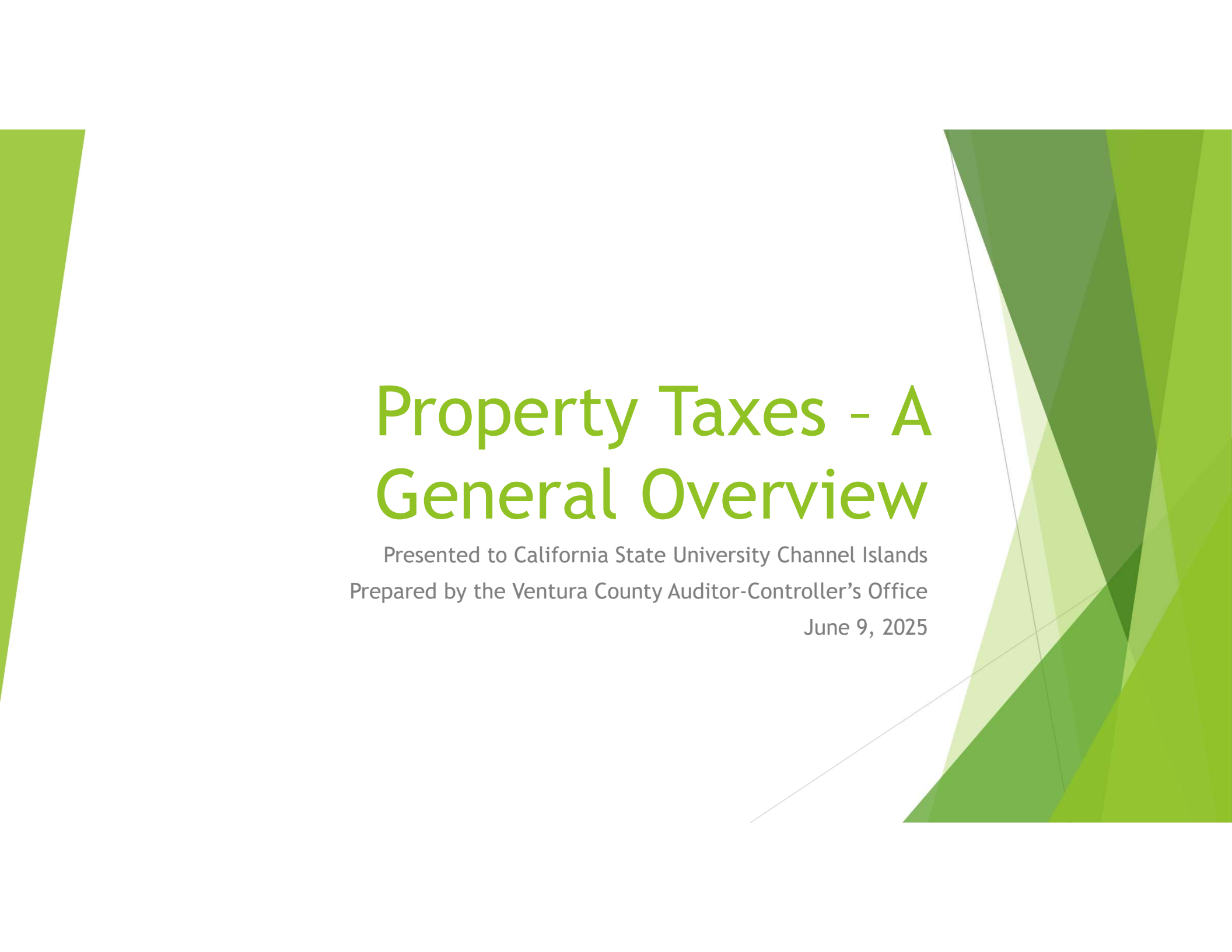




Property Taxes - A General Overview

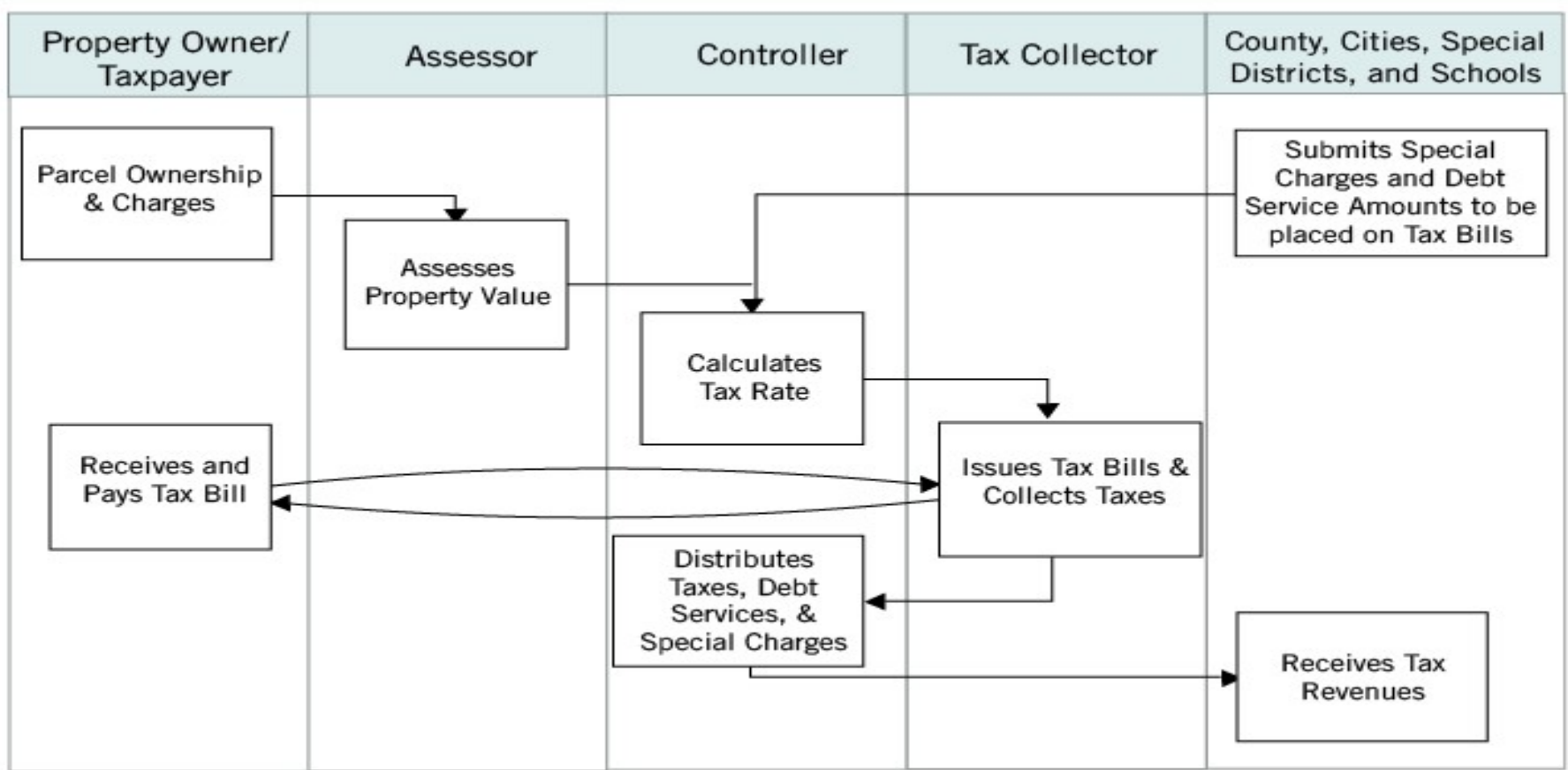
Presented to California State University Channel Islands
Prepared by the Ventura County Auditor-Controller's Office
June 9, 2025

Ventura County Auditor-Controller's Office Property Tax Division

- Team consists of a Deputy Director, Accounting Manager and 7 staff who are responsible for administering, calculating and distributing over \$2.0 billion in property tax revenues.
- Performs tax calculations for over 316,000 taxable parcels and approximately 2,500 tax rate areas (TRAs).
- Distributes tax revenues to over 400 taxing entities including 10 cities, 10 Successor Agencies (RDAs) and numerous special districts.



Property Tax Flow Chart



Brief History of Property Taxes

- Prior to 1978 - Local governments were authorized to set their own tax rates. Based upon the amount of revenue necessary to provide services, the local governments set the tax rates in order to collect that revenue amount. The average tax rate in CA prior to Proposition 13 was 2.67%.
- Proposition 13 - Approved by voters on June 6, 1978, lowered the property tax rate to a maximum of 1%.
- SB 154 - State's first law allocating property tax revenue. Amounts based on share of property tax received prior to Prop. 13, with state providing grants for some of local revenue loss.
- AB 8 - State changes property tax allocations in SB 154, establishes system for allocating future growth in property tax revenue, and absorbs costs of some local programs.

Source: LAO Report, "Understanding California's Property Taxes"



Sample University Glen Secured Tax Bill

COUNTY OF VENTURA
TREASURER-TAX COLLECTOR
800 SOUTH VICTORIA AVENUE
VENTURA, CA 93009-1290



2024/25 TAX BILL
ANNUAL SECURED
COUNTY-CITIES-SCHOOLS-SPECIAL
DISTRICTS OF VENTURA COUNTY
Fiscal Year July 01, 2024 to June 30, 2025

Sue Horgan
Treasurer-Tax Collector
(805) 654-3744
www.venturapropertytax.org

NOT AVAILABLE ONLINE PURSUANT TO CA GC7928.205

242 ANACAPA ISLAND DR
CAMARILLO CA 93012



SITUS Address: 242 Anacapa Island Dr, Camarillo
Owner of Record as of January 01, 2024

Parcel Number: 238-0-044-175 Bill Number: 202401153040	Bill Request Code: 5212 Bill Revision: 00	Tax Rate Area (TRA): 75062 Effective Tax Year: 2024/25	Assessment Number: 202430142043 Billed Tax Year: 2024/25	Assessment Revision: 00 Billed Date: 09/29/2024		
Value Type	Assessed Value	Taxing Agency	Phone	Tax Rate	x Assessed Value	= Tax Amount
Land & Minerals	189,873	14001101 - PROP 13 MAXIMUM 1% TAX	805-654-3181	1.000000	474,220	\$4,742.20
Improvements	284,347	11035102 - EL SCH BD PL VLY	805-383-1982	0.013600	474,220	\$64.49
Fixture		11035103 - EL SCH BD PL VLY #2	805-383-1982	0.028100	474,220	\$133.25
Trees & Vines		12007102 - HI SCH BOND OXNARD	805-383-1982	0.004900	474,220	\$23.24
Total Land & Improvement Value	474,220	12007103 - HI SCH BOND OXNARD #2	805-383-1982	0.009900	474,220	\$46.95
Personal Property		12007104 - HI SCH BOND OXNARD #3	805-383-1982	0.028300	474,220	\$134.20
Total Gross Value	474,220	12015103 - VTA COMM COLLEGE BD	805-383-1982	0.013700	474,220	\$64.97
Homeowner Exemption		18750101 - METROPOLITAN WTR	866-807-6864	0.007000	474,220	\$33.20
Other Exemptions				1.105500	General Tax Subtotal:	\$5,242.50
Total Net Value	474,220	16200101 - VECTOR CONTROL	805-654-2816	03-01		\$3.90
10% \$463 Penalty		17135102 - PLEASANT VALLEY ASSMNT	800-273-5167	17-37		\$8.44
Total Assessed Value	474,220	26130103 - VCWPD ZN3 UNINC WPD NPDES	805-672-2106	14-22		\$2.34
R&T Codes:		28962101 - CFD-CSU CHANNEL ISLANDS	800-969-4382	16-14		\$3,237.78
		36130102 - VCWPD ZN3 FLD CTRL MAINT	805-672-2106	14-06		\$14.48
Other Exemptions:					Direct Assessment Subtotal:	\$3,266.94
Notes to Taxpayer:						
		1 st Installment Pay By 12/10/2024	2 nd Installment Pay By 04/10/2025	TOTAL TAX DUE:		\$8,509.44
		\$4,254.72	\$4,254.72			

Ad
Valorem

Non Ad
Valorem

Relationship Between the Secured Tax Bill & AB8

COUNTY OF VENTURA
TREASURER-TAX COLLECTOR
800 SOUTH VICTORIA AVENUE
VENTURA, CA 93009-1290



2024/25 TAX BILL ANNUAL SECURED COUNTY-CITIES-SCHOOLS-SPECIAL DISTRICTS OF VENTURA COUNTY Fiscal Year July 01, 2024 to June 30, 2025

NOT AVAILABLE ONLINE PURSUANT TO CA GC7928.205

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Relationship between the Secured Tax bill & AB8

RPT-42-10265

County of Ventura Auditor - Controller's Office

Run Date : 12/18/24 10:47:12 PM

Production

AB8 TRA HISTORY REPORT (INCLUDES TEA DATA) 2024-25

PRIME : PLEASANT VALLEY OUT					TRA Number : 75062		
Subfund	Description	Prior Year Allocation	Prior Year Factor	Adjusted Prior Year Allocation	Adjusted Prior Year Factor	Annual Tax Increment	Current Year Allocation
11035101	EL SCH GEN PL VLY	431,383.25	0.1726477739	431,383.25	0.1726477739	114,448.45	545,831.70
12007101	HI SCH GEN OXNARD	329,519.44	0.1318655487	329,519.44	0.1318655487	87,413.86	416,933.30
12015101	VTA COM COLLEGE GEN	133,872.55	0.0535727005	133,872.55	0.0535727005	35,513.42	169,385.97
12015102	VTA COLLEGE CHILD CTR	691.73	0.0002777320	691.73	0.0002777320	184.11	875.84
14001101	COUNTY GENERAL FUND	505,075.41	0.2021745233	505,075.41	0.2021745233	134,021.75	639,097.16
14002101	ERAF 92-93 SHIFT	127,445.24	0.0519690808	127,445.24	0.0519690808	34,450.38	161,895.62
14004101	ERAF 93-94 SHIFT	232,566.91	0.0936898921	232,566.91	0.0936898921	62,107.16	294,674.07
14005101	VENTURA CO OFFICE EDUC	60,222.78	0.0241109927	60,222.78	0.0241109927	15,983.21	76,205.99
14401101	* VENTURA CO LIBRARY	38,455.14	0.0153930474	38,455.14	0.0153930474	10,204.07	48,659.21
16001101	* FIRE PROTECTION DIST	386,525.66	0.1544042035	386,525.66	0.1544042035	102,354.76	488,880.42
16100101	*VCWPD ADMIN	6,038.71	0.0024175176	6,038.71	0.0024175176	1,602.58	7,641.29
16130101	*VCWPD ZONE 3	28,666.28	0.0117012066	28,666.28	0.0117012066	7,756.75	36,423.03
17135101	PL VLY REC & PK	119,730.40	0.0479470794	119,730.40	0.0479470794	31,784.19	151,514.59
18600101	CALLEGUAS MUN WTR	20,786.33	0.0083203263	20,786.33	0.0083203263	5,515.56	26,301.89
18650101	CAMROSA WATER DIST	23,124.71	0.0111062233	23,124.71	0.0111062233	7,362.33	30,487.04
18870101	CAMARILLO HEALTH CARE	45,962.12	0.0184021519	45,962.12	0.0184021519	12,198.81	58,160.93
TRA: 75062	Totals:	2,490,066.66	1.0000000000	2,490,066.66	1.0000000000	662,901.39	3,152,968.05

Relationship Between the Secured Tax Bill & AB8

- From the sample secured property tax bill on slide #6, the Prop. 13 Maximum 1% tax amount = \$4,742.20
- To calculate County General Fund's (Fund 4001) approximate share of the 1% tax, you take the AB8 factor for the TRA in which the parcel is located and multiply by the tax amount.
- The 2024-25 AB8 factor for the County General Fund = .2021745233
- $.2021745233 \times \$4,742.20 = \958.75
- The County General Fund's approximate allocation of the 1% property tax revenue for this University Glen parcel = \$958.75**

Property Taxes apportioned to the County General Fund are considered General Purpose Revenue

Using the County Executive Office's 2018-19 Preliminary Budget reported percentages, the approximate split to County services would be:

- 59% to Administration of Justice = $\$958.75 \times .59 = \565.66
- 16% to Other General Funds = $\$958.75 \times .16 = \153.40
- 12% to Health & Human Services = $\$958.75 \times .12 = \115.05
- 10% to General Government = $\$958.75 \times .10 = \95.88
- 3% to Environmental Balance = $\$958.75 \times .03 = \28.76

**Amount is prior to contributions to RDA/Site Authority

The Secured Tax Bill & Direct Assessments

COUNTY OF VENTURA
TREASURER-TAX COLLECTOR
800 SOUTH VICTORIA AVENUE
VENTURA, CA 93009-1290



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NOT AVAILABLE ONLINE PURSUANT TO CA GC7928.205

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The Secured Tax Bill & Direct Assessments

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Direct Assessment Subtotal:				\$3,266.94

The Auditor-Controller's Office has a ministerial duty to place Direct Assessments on the tax bill on behalf of the Direct Assessment taxing entities.

Direct Assessment taxing entities must provide information to the Auditor-Controller's Office including the State code which authorizes the levy of the Direct Assessment and placement on the tax bill, along with copies of any Ordinances or Resolutions authorizing the levy.

The Secured Tax Bill & Direct Assessments FY24-25 Agency Information sheet submitted by CSUCI

 **SITE AUTHORITY**
California State University
C H A N N E L I S L A N D S

One University Drive,
Lindero Hall,
Camarillo, CA 93012
805-437-2647
805-437-2681 fax

AGENCY INFORMATION SHEET

Subfund# 28962101 District # 16 Zone # 14 Description CFD-CSU Channel Islands
(22 Character Bill Description)

DIRECT ASSESSMENT SUBMISSION REQUIREMENTS

Please be advised that for Fiscal Year 2024-25 we are providing the following:

District Name CSU Channel Islands CFD NO. 2000-1

Agreement for Billing Direct Assessments (Not applicable for County Supervised Districts)
☐ Signed annual agreement attached ☒ Signed annual agreement sent separately
If you require a signed copy of the Billing Agreement, please include a second signed original and a Self-Addressed Stamped Envelope.

State Code authorizing levy of assessment Government Code Section 53340

State Code authorizing placement of assessment on County roll Government Code Section 53340

Ordinance/Resolution # FA 2001-01 (ongoing or expiration date 07/01/2052)
☐ attached ☐ submitted separately ☒ ongoing document on file
If you are not required to pass an annual Ordinance/Resolution, and you submitted certified copies of the governing Ordinance/Resolution last year, please indicate the ongoing document number and date and do not send a new certified copy of that same document.

Certified election results, Other Supporting documents (if applicable) ☐ attached ☐ submitted separately

Engineer's Report or Contracts (if applicable) attached/emailed on _____ (only Engineer's Report or Contracts may be emailed)

Is this a Mello Roos District? (please check box) Yes ☒ No ☐
Was this district established with 2/3 vote? Yes ☒ No ☐
Is the Levy subject to Prop 218? Yes ☒ No ☐
Is this a School Parcel Tax? Yes ☒ No ☐

Total Parcel Count 272 Total Expected Levy Assessments \$ 852,786.02

 **SITE AUTHORITY**
California State University
C H A N N E L I S L A N D S

One University Drive,
Lindero Hall,
Camarillo, CA 93012
805-437-2647
805-437-2681 fax

The following are the Agency contacts for taxpayer inquiries and processing questions for the above referenced account number.

Contact Name: DTA / Andrea Roess

Phone No. To Be Listed On Tax Bill: (800) 969-4382

Mailing Address: 18201 Von Karman Avenue, Suite 220, Irvine, CA 92612

Email Address: clientservices@FinanceDTA.com

If you do not use a consulting firm, please skip this section.

Consulting Firm: DTA Phone No.: (800) 969-4382

Consultant Contact Name(s): Andrea Roess

Consultant E-mail Address(es): Andrea@FinanceDTA.com

Who shall we contact about the data submitted for the levy?

Data Contact Name: DTA / Andrea Roess (PRINT NAME)

Phone No.: (800) 969-4382

E-mail Address: Andrea@FinanceDTA.com

I have received, read and understood the Direct Assessment Submission Procedure Letter and related enclosures and verified the above information is correct.

Authorized District Signor Name: Stephanie Bracamontes (PRINT NAME)

Authorized Signor Signature:  Date: 06/14/2024

Authorized Signor Title: Asst Vice President for Financial Services/Controller

Phone No.: (805) 437-2668

E-mail Address: stephanie.bracamontes@csuci.edu

The Secured Tax Bill & Direct Assessments

Ordinance No. FA 2001-01 submitted by CSUCI

CSUCI CALIFORNIA STATE UNIVERSITY
CHANNEL ISLANDS

Division of Finance and Administration
16-14

TO: Happy Stem
Ventura County Auditor-Controller

FROM: Joanne Coville, Vice President for Finance & Administration
California State University Channel Islands

DATE: June 17, 2004

SUBJECT: Compliance with Proposition 218

The California State University Channel Islands represents that the charges associated with district number 16 and zone number 14 are in compliance with the articles of Proposition 218 cited below.

The County Auditor-Controller/County of Ventura agrees to enter all assessments, fees, charges, or taxes for California State University Channel Islands upon receipt of such roll on or about July 2, 2004 based upon such certification.

The California State University Channel Islands shall be solely liable and responsible, and will defend, indemnify and hold the County and this office harmless from any liability as a result of claims or claims for refunds and related interest due filed by taxpayers against any assessments, fees, charges or taxes placed on the roll for the aforementioned fund numbers.

Article XIII C. Sec. 2 (c) "Any general tax imposed, extended, or increased, without voter approval, by any local government on or after January 1, 1993, and prior to the effective date of this article shall continue to be imposed only if approved by a majority vote of the voters voting in an election on this issue of the imposition, which election shall be held within two years of the effective date of this article and in compliance with subdivision (b)"

Article XIII D. Sec. 5 "...this article shall become effective the day after the election unless otherwise provided. Beginning July 1, 1997, all existing, new, or increased assessments shall comply with this article."

Article XIII C. Sec. 6 (d) "beginning July 1, 1997, all fees or charges shall comply with this section."

Joanne Coville
California State University Channel Islands

Date: 6/17/04

One University Drive, Camarillo, California 93012-6590 • Tel: (805) 437-8400 • Fax: (805) 437-8437 • www.csuci.edu

• campus of The California State University • Bakersfield • Channel Islands • Chico • Dominguez Hills • Fresno • Fullerton • Hayward • Humboldt • Long Beach • Los Angeles • Maritime Academy • Merced • Pomona • Stanislaus • San Bernardino • San Diego • San Francisco • San Jose • San Luis Obispo • San Marcos • Santa Barbara • Stanislaus

ORDINANCE NO. FA 2001-01

ORDINANCE OF THE CSUCI FINANCING AUTHORITY
LEVYING A SPECIAL TAX FOR THE
PROPERTY TAX YEAR 2001-2002
AND FOLLOWING TAX YEARS
SOLELY WITHIN AND RELATING TO THE
COMMUNITY FACILITIES DISTRICT NO. 2000-1

The Governing Board of the CSUCI Financing Authority does ordain as follows:

Section 1:

Pursuant to Government Code Sections 53328 and 53340, and in accordance with the Rate and Method of Apportionment of Special Tax (the "Rate and Method"), as shown in Exhibit C to the Resolution of Formation of Community Facilities District No. 2000-1, adopted by this Governing Board on November 5, 2000, a special tax is hereby levied on all taxable parcels within Community Facilities District No. 2000-1 ("CFD No. 2000-1") for the 2001-2002 tax year and for all subsequent years of the authority to levy this special tax. Said special tax shall be levied annually on each taxable parcel within CFD No. 2000-1 in the amount to be determined in accordance with the Rate and Method, subject to the maximum authorized special tax limit.

Section 2:

The CFD Administrator (as said term is defined in the Rate and Method) is authorized and directed, with the aid of the appropriate officers and agents of the Financing Authority, to do each of the following:

a. to determine, from time to time, without further action of this Governing Board, the First Year Prorated Special Tax (as said term is defined in the Rate and Method) applicable to any Developed Taxable Parcel (as said term is defined in the Rate and Method), and to provide for the levy and collection thereof from the applicable escrow respecting the subject Developed Taxable Parcel; and

b. to determine each year, without further action of this Governing Board, the Special Tax Requirement (as that term is defined in the Rate and Method), to prepare the annual special tax roll in the amount of the Special Tax Requirement in accordance with said Rate and Method and, without further action of this Governing Board, to provide all necessary and appropriate information to the Ventura County Auditor in proper form, and in proper time, necessary to effect the correct and timely billing and collection of the special tax on the secured property tax roll of the County of Ventura (the "County"); provided that, as provided in Section 53340 of the California Government Code, this Governing Board has reserved the right to utilize any method of collecting the special tax which it shall, from time to time, determine to be in the best interests of the Financing Authority, including but not limited to, direct billing by the Financing Authority to the property owners and supplemental billing.

DOC#F151275.1

The Secured Tax Bill & Direct Assessments Ordinance No. FA 2001-01 submitted by CSUCI

Section 3:

The CFD Administrator, with the aid of the appropriate officers and agents of the Financing Authority, is authorized to make adjustments to the special tax-roll prior to the final posting of the special taxes to the County tax roll each year, as may be necessary to achieve a correct match of the special tax levy with the assessor's parcel numbers finally utilized by the County in sending out property tax bills.

Section 4:

The Financing Authority agrees that, in the event the special tax is collected on the secured tax roll of the County, the County may deduct its reasonable and agreed charges for collecting the special tax from the amounts collected, prior to remitting the special tax collections to the Financing Authority.

Section 5:

Taxpayers who have requested changes or corrections of the special tax pursuant to Section F of the Rate and Method and who are not satisfied with the decision rendered pursuant thereto, may appeal to this Governing Board. The appeal must be in writing and fully explain the grounds of appeal. Appeals must be based solely on the correction of mistakes in the levy based upon the status of the property. No other appeals will be allowed. The Executive Director of the Financing Authority (the "Executive Director") or the Executive Director's designee shall schedule the appeal for consideration within a reasonable time at a Financing Authority meeting.

Section 6:

If for any cause any portion of this ordinance is found to be invalid, or if the special tax is found inapplicable to or unreasonable for any particular parcel by a court of competent jurisdiction, the balance of this ordinance, and the application of the special tax to the remaining parcels, shall not be affected.

Section 7:

This ordinance shall take effect and be in force immediately as a tax measure.

Section 8:

This ordinance shall be published once in the Ventura County Star, a newspaper of general circulation, printed and published in Ventura County and circulated within CFD No. 2000-1, within fifteen (15) days from and after its adoption.

* * *

The foregoing ordinance was duly introduced before the Governing Board of the CSUCI Financing Authority at the meeting of said Governing Board held on the 5th day of March, 2001, and finally adopted at a regular meeting of said Governing Board held on the 9th day of April, 2001, by at least a four-fifths vote of said Governing Board by the following vote, to wit:

AYES:	Board Members	Considine, Gould, Evans, Craven, Long, West
NOES:	Board Members	None
ABSTAINED:	Board Members	None
ABSENT:	Board Members	Frank Schillo

Alizabeth Vilanova
Secretary
CSUCI Financing Authority

Resources & Links

- ▶ Auditor-Controller's website: <http://www.ventura.org/auditor-controller>
 - ▶ AB8 TRA History Reports: <https://www.ventura.org/auditor-controllers-office/ab8-tra-history/>
 - ▶ LAO's Guide to Understanding CA Property Taxes:
<http://www.lao.ca.gov/reports/2012/tax/property-tax-primer-112912.pdf>