



## **Allocation of Revenues From Schools and Communities First for Selected Counties**

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## METHODOLOGY

Estimates of the amount of additional property taxes from the SCF initiative for individual local jurisdictions were developed by first estimating the additional revenue to be contributed by individual parcels in each community. The additional revenue from each parcel was then allocated to the relevant jurisdictions in which the parcel is located (e.g., to the city, school district, any special districts serving the parcel and the county) based on the current allocation of property taxes for that parcel. For each jurisdiction, the total amount of additional revenue was calculated by summing the contributions from each parcel in that jurisdiction. The amount of additional revenue generated by each parcel was adjusted to reflect estimated 2021-22 revenues and reduced by the proportionate share of the anticipated administrative costs.

The amount of additional revenue to be generated by each parcel was estimated based on disparity ratio for that parcel as calculated by USC PERE. (The disparity ratio is the relationship between a property's market value and its assessed value.)

The total amount of revenue based on USC PERE's midpoint estimate of new revenues for 2021-22 is \$11.4 billion, and the net revenue is \$10.9 billion after subtracting the LAO's estimate of reductions due to administrative costs, etc., (\$0.5 billion).

# Commercial Property Tax Reform

## Estimated Allocation of Revenues 2021-22

### Santa Clara

<b>Entity</b>	<b>Amount</b>
SANTA CLARA COUNTY	255,781,000
SANTA CLARA COUNTY LIBRARY	4,658,000
CAMPBELL	3,463,000
CUPERTINO	4,914,000
GILROY	2,891,000
LOS ALTOS	2,423,000
LOS ALTOS HILLS	341,000
LOS GATOS	2,932,000
MILPITAS	9,396,000
MONTE SERENO	111,000
MORGAN HILL	2,378,000
MOUNTAIN VIEW	18,624,000
PALO ALTO	20,940,000
SAN JOSE	76,867,000
SANTA CLARA	18,413,000
SARATOGA	1,272,000
SUNNYVALE	22,602,000
SARATOGA FIRE PROTECTION DISTRICT	318,000
CENTRAL FIRE PROTECTION DISTRICT	10,934,000
CENTRAL FIRE PROTECTION ZONE NO. 1	349,000
LOS ALTOS HILLS COUNTY FIRE DISTRICT	308,000
SOUTH SANTA CLARA COUNTY FIRE PROTECTION DISTRICT	303,000
MIDPENINSULA REGIONAL OPEN SPACE DISTRICT	9,146,000
SANTA CLARA VALLEY WATER DISTRICT	19,431,000
EL CAMINO HOSPITAL	4,832,000
BAY AREA AIR QUALITY MANAGEMENT DISTRICT	2,449,000
CAMPBELL MUNICIPAL LIGHTING DISTRICT	279,000
MOUNTAIN VIEW PARKING DISTRICT NO.02	548,000
SANTA CLARA COUNTY IMPORTATION WATER-MISC DISTRICT	6,473,000
OTHER	359,000
<b>TOTAL</b>	<b>503,735,000</b>