



**ORANGE COUNTY
DEPARTMENT
OF EDUCATION**

200 KALMUS DRIVE
P.O. BOX 9050
COSTA MESA, CA
92628-9050

(714) 966-4000

FAX (714) 662-3570

www.ocde.us

WILLIAM M. HABERMEHL
County Superintendent
of Schools

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Deputy Superintendent

JOHN L. NELSON
Associate Superintendent

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May 23, 2012

To: Directors/Managers of Business
From: Laurie Weiss, Business Services Specialist
Business Services
Subject: **2011-12 P-2 Property Tax Estimates**

Enclosed is a copy of the 2011-12 P-2 Property Tax Revenue Estimates reported to the State by our office. When comparing the 2011-12 P-2 Estimates to 2011-12 P-1 Estimated property taxes, we noted the following countywide changes:

- Secured Taxes decreased by 0.12%
- Prior Year Taxes decreased by 0.55%
- Supplemental Taxes decreased by 57.02%
- Educational Revenue Augmentation Fund (ERAF) decreased by 1.84%.
- Total Taxes decreased by 1.03% (Total Taxes do not include Miscellaneous Taxes/Other Appropriate Local Revenues or Subventions from Los Angeles County for Fullerton Joint Union High School District)

Please note that school districts are unique and will not have a one-to-one correlation with the countywide rates of change.

Listed below are the calculation assumptions that the Orange County Auditor-Controller used to estimate 2011-12 P-2 Property Taxes.

1. Secured: 98.0% of the current local tax charges plus 99.0% of State Assessed Properties Levy plus 2011-12 J-29 actuals for Area-Wide tax revenues based on 2010-11 actuals.
2. Unsecured: 88% of initial tax charge plus 94.24% of initial Aircraft tax levy.
3. Other Local Taxes: Zero
4. Prior Year Taxes: Estimate equals actuals received in July 2011 plus RDA Impounds apportioned in August 2011.
5. Trailer License Fees: Zero
6. Supplemental: Estimate includes Prior Year Supplemental actuals for 2010-11 plus Current Year Supplemental Collections as of April 26, 2012. Laguna Beach Unified, Newport-Mesa Unified, and Irvine Unified report zero Current Year Supplemental Revenues as they are basic aid districts.
7. Release of Impounds: Zero
8. Homeowners Subvention: 100% of the 2011-12 Homeowners Exemption Claim filed on October 2011
9. Timber Tax: Zero

10. Education Revenue Augmentation Fund (ERAF): There was insufficient cash in ERAF on April 30, 2012 to make the Vehicle License Fee Adjustment Amount (VLFAA), Triple Flip, and County Equity payments on May 8, 2012. As such, the Auditor-Controller made a negative ERAF apportionment which reduced the total estimated FY 2011-12 ad valorem property tax revenue allocated to non-basic aid school districts and community college districts in the county to cover the cash shortfall in ERAF. However, the Auditor-Controller plans to partially pay down the negative ERAF with apportionments in May, June, and July.

ERAF Cash Balance on April 30, 2012	259,136,236
Cash Outflow on May 8, 2012:	
VLF Adjustment	(263,268,126)
Sales and Use Tax Compensation (Triple Flip)	(63,427,853)
County Equity, R&T 97.80(b)(2)	<u>(25,000,000)</u>
ERAF Cash Shortfall as of May 3, 2012	(92,559,743)

2 nd Negative ERAF on May 3, 2012	(92,600,000)
1 st Negative ERAF on December 29, 2011	(31,980,000)
Estimated May and June 2012 apportionments to ERAF	12,404,457
Estimated Remaining Negative ERAF on June 30, 2012	<u>(112,175,543)</u>

Current school district tax ledger information is available at the Auditor-Controller's website: http://www.ttc.ocgov.com/acledger/index_eGov.asp. If you have any questions or concerns regarding this information, please call Laurie Weiss at (714) 966-4489.

Enclosure

cc: Darren Dang, Director, Business Services
 Assistant Superintendents, Business

P-2 Estimated Taxes for the Fiscal Year Ending June 30, 2012

	Secured	Unsecured	HOX	Prior Years	Supplemental	ERAF	Total Taxes	Community Redevelopment Funds	Redevelopment Property Tax Trust Fund Excess Revenues
Local Educational Agency	2011-12 P-2	2011-12 P-2	2011-12 P-2	2011-12 P-2	2011-12 P-2	2011-12 P-2	2011-12 P-2	2011-12 P-2	2011-12 P-2
<i>Anaheim Elementary</i>	49,924,884	1,899,159	437,323	1,142,394	404,056	(3,753,820)	50,053,996	47,900	-
<i>Buena Park Elementary</i>	8,042,877	302,124	69,175	180,321	114,246	(587,625)	8,121,118	332,928	75,458
<i>Centralia Elementary</i>	9,728,844	368,789	85,155	222,113	97,047	(728,696)	9,773,252	234,010	42,983
<i>Cypress Elementary</i>	11,524,955	437,533	100,776	263,751	85,500	(865,703)	11,546,812	-	590,005
<i>Fountain Valley Elementary</i>	17,986,064	684,546	157,644	407,242	131,769	(1,356,422)	18,010,843	59,079	-
<i>Fullerton Elementary</i>	28,510,206	1,114,913	247,149	647,521	287,780	(2,114,145)	28,693,424	160,915	-
<i>Huntington Beach City Elementary</i>	28,244,726	1,076,580	247,439	646,347	146,785	(2,133,950)	28,227,927	174,669	152,092
<i>La Habra City Elementary</i>	10,328,687	385,387	89,129	367,167	117,332	(760,367)	10,527,335	31,737	-
<i>Lowell Joint Elementary</i>	4,119,545	151,892	34,726	90,670	-	(301,346)	4,095,487	-	-
<i>Magnolia Elementary</i>	7,449,981	282,422	65,688	172,101	133,211	(554,455)	7,548,948	-	-
<i>Ocean View Elementary</i>	25,691,197	976,174	224,938	586,026	200,449	(1,932,109)	25,746,675	154,944	96,279
<i>Savanna Elementary</i>	4,317,946	163,638	37,861	98,961	51,341	(322,858)	4,346,889	183,848	-
<i>Westminster Elementary</i>	10,962,232	413,428	96,323	250,718	206,628	(812,318)	11,117,011	396,362	1,353
Elementary Totals	\$ 216,832,144	\$ 8,256,585	\$ 1,893,326	\$ 5,075,332	\$ 1,976,144	\$ (16,223,814)	\$ 217,809,717	\$ 1,776,392	\$ 958,170
<i>Anaheim Union High</i>	47,228,298	1,795,578	416,132	1,081,322	691,877	(3,529,156)	47,684,051	39,293	285,788
<i>Fullerton Joint Union High</i>	38,323,107	1,501,188	334,745	980,346	311,054	(2,869,695)	38,580,745	433,006	67,251
<i>Huntington Beach Union High</i>	69,750,199	2,651,795	609,233	1,591,651	339,102	(5,253,974)	69,688,006	648,527	229,990
Union High Totals	\$ 155,301,604	\$ 5,948,561	\$ 1,360,110	\$ 3,653,319	\$ 1,342,033	\$ (11,652,825)	\$ 155,952,802	\$ 1,120,826	\$ 583,029
<i>Brea-Olinda Unified</i>	16,331,960	620,986	143,070	4,670,480	125,556	(1,229,597)	20,662,455	16,682	-
<i>Capistrano Unified</i>	226,134,559	8,647,349	1,986,847	5,254,904	1,118,516	(17,116,139)	226,026,036	69,678	-
<i>Garden Grove Unified</i>	62,753,707	2,381,702	553,450	1,425,952	1,017,444	(4,692,678)	63,439,577	796,498	-
<i>Irvine Unified</i>	139,203,676	5,325,022	1,215,307	3,154,494	-	-	148,898,499	568,778	-
<i>Laguna Beach Unified</i>	34,819,827	1,333,744	304,509	795,955	-	-	37,254,035	-	-
<i>Los Alamitos Unified</i>	28,501,121	1,085,362	249,917	644,265	201,609	(2,151,386)	28,530,888	-	-
<i>Newport-Mesa Unified</i>	167,185,265	6,387,903	1,457,726	3,817,450	-	-	178,848,344	-	-
<i>Orange Unified</i>	107,510,945	4,089,686	940,512	2,465,247	634,168	(8,099,083)	107,541,475	186,810	-
<i>Placentia-Yorba Linda Unified</i>	70,186,242	2,671,985	615,608	2,189,125	545,517	(5,296,405)	70,912,072	322,016	-
<i>Saddleback Valley Unified</i>	120,536,732	4,601,015	1,055,688	2,786,625	687,337	(9,085,574)	120,581,823	33,831	163,750
<i>Santa Ana Unified</i>	72,578,051	4,662,110	638,585	1,702,791	1,200,791	(5,391,235)	75,391,093	-	-
<i>Tustin Unified</i>	74,850,794	2,854,664	656,923	1,700,982	478,992	(5,659,288)	74,883,067	452,960	-
Unified Totals	\$ 1,120,592,879	\$ 44,661,528	\$ 9,818,142	\$ 30,608,270	\$ 6,009,930	\$ (58,721,385)	\$ 1,152,969,364	\$ 2,447,253	\$ 163,750
K-12 District Totals	\$ 1,492,726,627	\$ 58,866,674	\$ 13,071,578	\$ 39,336,921	\$ 9,328,107	\$ (86,598,024)	\$ 1,526,731,883	\$ 5,344,471	\$ 1,704,949
<i>Orange Co. Office of Education</i>	67,223,565	2,560,468	589,075	1,967,855	420,293	5,166	72,766,422	89,293	92,422
K-12 District and County Totals	\$ 1,559,950,192	\$ 61,427,142	\$ 13,660,653	\$ 41,304,776	\$ 9,748,400	\$ (86,592,858)	\$ 1,599,498,305	\$ 5,433,764	\$ 1,797,371

Note - Does not include LA County taxes for Fullerton Joint Union High School District

COMPARISON OF 2011-12 TAXES

Local Educational Agency	Secured			Unsecured			HOX			Prior Years		
	2011-12 P-2	2011-12 P-1	% Change 2011-12 P-2 to 2011-12 P-1	2011-12 P-2	2011-12 P-1	% Change 2011-12 P-2 to 2011-12 P-1	2011-12 P-2	2011-12 P-1	% Change 2011-12 P-2 to 2011-12 P-1	2011-12 P-2	2011-12 P-1	% Change 2011-12 P-2 to 2011-12 P-1
<i>Anaheim Elementary</i>	49,924,884	49,984,173	-0.12%	1,899,159	1,899,159	0.00%	437,323	437,323	0.00%	1,142,394	1,142,394	0.00%
<i>Buena Park Elementary</i>	8,042,877	8,052,197	-0.12%	302,124	302,124	0.00%	69,175	69,175	0.00%	180,321	180,321	0.00%
<i>Centralia Elementary</i>	9,728,844	9,740,369	-0.12%	368,789	368,789	0.00%	85,155	85,155	0.00%	222,113	222,113	0.00%
<i>Cypress Elementary</i>	11,524,955	11,538,627	-0.12%	437,533	437,533	0.00%	100,776	100,776	0.00%	263,751	263,751	0.00%
<i>Fountain Valley Elementary</i>	17,986,064	18,007,451	-0.12%	684,546	684,546	0.00%	157,644	157,644	0.00%	407,242	407,242	0.00%
<i>Fullerton Elementary</i>	28,510,206	28,543,641	-0.12%	1,114,913	1,114,913	0.00%	247,149	247,149	0.00%	647,521	647,521	0.00%
<i>Huntington Beach City Elementary</i>	28,244,726	28,278,368	-0.12%	1,076,580	1,076,580	0.00%	247,439	247,439	0.00%	646,347	646,347	0.00%
<i>La Habra City Elementary</i>	10,328,687	10,340,729	-0.12%	385,387	385,387	0.00%	89,129	89,129	0.00%	367,167	367,167	0.00%
<i>Magnolia Elementary</i>	7,449,981	7,458,799	-0.12%	282,422	282,422	0.00%	65,688	65,688	0.00%	172,101	172,101	0.00%
<i>Ocean View Elementary</i>	25,691,197	25,721,702	-0.12%	976,174	976,174	0.00%	224,938	224,938	0.00%	586,026	586,026	0.00%
<i>Savanna Elementary</i>	4,317,946	4,323,060	-0.12%	163,638	163,638	0.00%	37,861	37,861	0.00%	98,961	98,961	0.00%
<i>Westminster Elementary</i>	10,962,232	10,975,150	-0.12%	413,428	413,428	0.00%	96,323	96,323	0.00%	250,718	250,718	0.00%
<i>Anaheim Union High</i>	47,228,298	47,284,344	-0.12%	1,795,578	1,795,578	0.00%	416,132	416,132	0.00%	1,081,322	1,081,322	0.00%
<i>Fullerton Joint Union High</i>	38,323,107	38,368,491	-0.12%	1,501,188	1,501,188	0.00%	334,745	334,745	0.00%	980,346	980,346	0.00%
<i>Huntington Beach Union High</i>	69,750,199	69,833,061	-0.12%	2,651,795	2,651,795	0.00%	609,233	609,233	0.00%	1,591,651	1,591,651	0.00%
<i>Brea-Olinda Unified</i>	16,331,960	16,351,365	-0.12%	620,986	620,986	0.00%	143,070	143,070	0.00%	4,670,480	4,670,480	0.00%
<i>Capistrano Unified</i>	226,134,559	226,404,775	-0.12%	8,647,349	8,647,349	0.00%	1,986,847	1,986,847	0.00%	5,254,904	5,254,904	0.00%
<i>Garden Grove Unified</i>	62,753,707	62,828,131	-0.12%	2,381,702	2,381,702	0.00%	553,450	553,450	0.00%	1,425,952	1,425,952	0.00%
<i>Irvine Unified</i>	139,203,676	139,369,786	-0.12%	5,325,022	5,325,022	0.00%	1,215,307	1,215,307	0.00%	3,154,494	3,382,712	-6.75%
<i>Laguna Beach Unified</i>	34,819,827	34,861,448	-0.12%	1,333,744	1,333,744	0.00%	304,509	304,509	0.00%	795,955	795,955	0.00%
<i>Los Alamitos Unified</i>	28,501,121	28,535,036	-0.12%	1,085,362	1,085,362	0.00%	249,917	249,917	0.00%	644,265	644,265	0.00%
<i>Newport-Mesa Unified</i>	167,185,265	167,384,509	-0.12%	6,387,903	6,387,903	0.00%	1,457,726	1,457,726	0.00%	3,817,450	3,817,450	0.00%
<i>Orange Unified</i>	107,510,945	107,638,733	-0.12%	4,089,686	4,089,686	0.00%	940,512	940,512	0.00%	2,465,247	2,465,247	0.00%
<i>Placentia-Yorba Linda Unified</i>	70,186,242	70,269,730	-0.12%	2,671,985	2,671,985	0.00%	615,608	615,608	0.00%	2,189,125	2,189,125	0.00%
<i>Saddleback Valley Unified</i>	120,536,732	120,680,207	-0.12%	4,601,015	4,601,015	0.00%	1,055,688	1,055,688	0.00%	2,786,625	2,786,625	0.00%
<i>Santa Ana Unified</i>	72,578,051	72,663,893	-0.12%	4,662,110	4,662,110	0.00%	638,585	638,585	0.00%	1,702,791	1,702,791	0.00%
<i>Tustin Unified</i>	74,850,794	74,939,998	-0.12%	2,854,664	2,854,664	0.00%	656,923	656,923	0.00%	1,700,982	1,700,982	0.00%
K-12 District Totals	\$ 1,488,607,082	\$ 1,490,377,773	-0.12%	\$ 58,714,782	\$ 58,714,782	0.00%	\$ 13,036,852	\$ 13,036,852	0.00%	\$ 39,246,251	\$ 39,474,469	-0.58%
<i>Orange Co. Office of Education</i>	67,223,565	67,303,576	-0.12%	2,560,468	2,560,468	0.00%	589,075	589,075	0.00%	1,967,855	1,967,855	0.00%
K-12 District and County Totals	\$ 1,555,830,647	\$ 1,557,681,349	-0.12%	\$ 61,275,250	\$ 61,275,250	0.00%	\$ 13,625,927	\$ 13,625,927	0.00%	\$ 41,214,106	\$ 41,442,324	-0.55%

COMPARISON OF 2011-12 TAXES

Local Educational Agency	Supplemental			ERAF			Total Taxes		
	2011-12 P-2	2011-12 P-1	% Change 2011-12 P-2 to 2011-12 P-1	2011-12 P-2	2011-12 P-1	% Change 2011-12 P-2 to 2011-12 P-1	2011-12 P-2	2011-12 P-1	% Change 2011-12 P-2 to 2011-12 P-1
<i>Anaheim Elementary</i>	404,056	943,155	-57.16%	(3,753,820)	(3,686,146)	1.84%	50,053,996	50,720,058	-1.31%
<i>Buena Park Elementary</i>	114,246	267,236	-57.25%	(587,625)	(576,987)	1.84%	8,121,118	8,294,066	-2.09%
<i>Centralia Elementary</i>	97,047	225,884	-57.04%	(728,696)	(715,543)	1.84%	9,773,252	9,926,767	-1.55%
<i>Cypress Elementary</i>	85,500	199,669	-57.18%	(865,703)	(850,098)	1.84%	11,546,812	11,690,258	-1.23%
<i>Fountain Valley Elementary</i>	131,769	306,383	-56.99%	(1,356,422)	(1,332,010)	1.83%	18,010,843	18,231,256	-1.21%
<i>Fullerton Elementary</i>	287,780	669,850	-57.04%	(2,114,145)	(2,075,983)	1.84%	28,693,424	29,147,091	-1.56%
<i>Huntington Beach City Elementary</i>	146,785	341,115	-56.97%	(2,133,950)	(2,095,551)	1.83%	28,227,927	28,494,298	-0.93%
<i>La Habra City Elementary</i>	117,332	273,776	-57.14%	(760,367)	(746,621)	1.84%	10,527,335	10,709,567	-1.70%
<i>Magnolia Elementary</i>	133,211	310,715	-57.13%	(554,455)	(544,390)	1.85%	7,548,948	7,745,335	-2.54%
<i>Ocean View Elementary</i>	200,449	466,122	-57.00%	(1,932,109)	(1,897,291)	1.84%	25,746,675	26,077,671	-1.27%
<i>Savanna Elementary</i>	51,341	118,868	-56.81%	(322,858)	(317,021)	1.84%	4,346,889	4,425,367	-1.77%
<i>Westminster Elementary</i>	206,628	480,452	-56.99%	(812,318)	(797,572)	1.85%	11,117,011	11,418,499	-2.64%
<i>Anaheim Union High</i>	691,877	1,609,476	-57.01%	(3,529,156)	(3,465,184)	1.85%	47,684,051	48,721,668	-2.13%
<i>Fullerton Joint Union High</i>	311,054	721,538	-56.89%	(2,869,695)	(2,817,893)	1.84%	38,580,745	39,088,415	-1.30%
<i>Huntington Beach Union High</i>	339,102	788,966	-57.02%	(5,253,974)	(5,159,395)	1.83%	69,688,006	70,315,311	-0.89%
<i>Brea-Olinda Unified</i>	125,556	292,429	-57.06%	(1,229,597)	(1,207,448)	1.83%	20,662,455	20,870,882	-1.00%
<i>Capistrano Unified</i>	1,118,516	2,597,948	-56.95%	(17,116,139)	(16,807,711)	1.84%	226,026,036	228,084,112	-0.90%
<i>Garden Grove Unified</i>	1,017,444	2,367,291	-57.02%	(4,692,678)	(4,607,728)	1.84%	63,439,577	64,948,798	-2.32%
<i>Irvine Unified</i>	-	-		-	-		148,898,499	149,292,827	-0.26%
<i>Laguna Beach Unified</i>	-	-		-	-		37,254,035	37,295,656	-0.11%
<i>Los Alamitos Unified</i>	201,609	468,294	-56.95%	(2,151,386)	(2,112,675)	1.83%	28,530,888	28,870,199	-1.18%
<i>Newport-Mesa Unified</i>	-	-		-	-		178,848,344	179,047,588	-0.11%
<i>Orange Unified</i>	634,168	1,474,855	-57.00%	(8,099,083)	(7,953,223)	1.83%	107,541,475	108,655,810	-1.03%
<i>Placentia-Yorba Linda Unified</i>	545,517	1,270,886	-57.08%	(5,296,405)	(5,201,111)	1.83%	70,912,072	71,816,223	-1.26%
<i>Saddleback Valley Unified</i>	687,337	1,600,034	-57.04%	(9,085,574)	(8,921,810)	1.84%	120,581,823	121,801,759	-1.00%
<i>Santa Ana Unified</i>	1,200,791	2,788,805	-56.94%	(5,391,235)	(5,293,254)	1.85%	75,391,093	77,162,930	-2.30%
<i>Tustin Unified</i>	478,992	1,109,700	-56.84%	(5,659,288)	(5,557,470)	1.83%	74,883,067	75,704,797	-1.09%
K-12 District Totals	\$ 9,328,107	\$ 21,693,447	-57.00%	\$ (86,296,678)	\$ (84,740,115)	1.84%	\$ 1,522,636,396	\$ 1,538,557,208	-1.03%
<i>Orange Co. Office of Education</i>	420,293	987,638	-57.44%	5,166	5,166	0.00%	72,766,422	73,413,778	-0.88%
K-12 District and County Totals	\$ 9,748,400	\$ 22,681,085	-57.02%	\$ (86,291,512)	\$ (84,734,949)	1.84%	\$ 1,595,402,818	\$ 1,611,970,986	-1.03%



**ORANGE COUNTY
AUDITOR-CONTROLLER**

HALL OF RECORDS
12 CIVIC CENTER PLAZA, ROOM 200
POST OFFICE BOX 567
SANTA ANA, CALIFORNIA 92702-0567

(714) 834-2450 FAX: (714) 834-2569

www.ac.ocgov.com

JAN E. GRIMES, CPA
CHIEF DEPUTY
AUDITOR-CONTROLLER

PHILLIP T. DAIGNEAU
DIRECTOR
INFORMATION TECHNOLOGY

STEVEN P. RODERMUND
PROGRAM MANAGER
CAPS+ PROGRAM MANAGEMENT OFFICE

May 10, 2012

TO: Laurie Weiss
Orange County Department of Education

SUBJECT: 2011-12 Property Tax Revenue Estimates – P2
State Department of Education Tax Software (formerly Form J-29)

This memo is being submitted to provide you with a detailed explanation of our 2011-12 property tax revenue estimates for schools.

Type Tax Revenue

1. Secured: 98.0 percent of current local tax charges plus 99.0 percent of State Assessed Properties Levy plus J-29 actuals for Area-Wide tax revenues based on 2010-11 actuals. (The J-29 instructions from the Property Tax Software indicate that secured taxes also include area-wide taxes.)
2. Unsecured: 88% percent of initial tax charge plus 94.24% of initial Aircraft tax levy.
3. Other Local Taxes: Zero
4. Prior Year Taxes: Estimate equals actuals received in July 2011 plus RDA Impounds apportioned in August 2011.
5. Trailer License Fees: Zero
6. Supplemental: CY actual as of 4/26/2012.
7. Release of Impounds: Zero
8. Homeowners Subvention: 100 percent of FY 2011-12 Homeowners Exemption Claim filed on October 2011.
9. Timber Tax: Zero.

10. Education Revenue Augmentation Fund: There was insufficient cash in ERAF on April 30, 2012 to make the VLF, Triple Flip, and County Equity (R&T 97.80(b)(2)) payments on May 8, 2012. As such the Auditor-Controller made a negative ERAF apportionment which reduced the total estimated FY 2011-12 ad valorem property tax revenue allocated to non-basic aid school districts and community college districts in the county to cover the cash shortfall in ERAF. However, we also plan to partially pay down the negative ERAF with apportionments in June and July.

ERAF Cash Balance on April 30, 2012	\$259,136,236	
Anticipated Cash Outflow on May 8, 2012:		
VLF adjustment	(263,268,126)	
Sales and Use Tax Compensation (Triple Flip)	(63,427,853)	
County Equity, R&T 97.80(b)(2)	(25,000,000)	
Projected ERAF Cash Shortfall as of May 3, 2012	(92,559,743)	
2 nd Negative ERAF on May 3, 2012		(92,600,000)
1 st Negative ERAF on December 29, 2011		(31,980,000)
Estimated May and June 2012 apportionments to ERAF		12,404,457
Estimated Remaining Negative ERAF on June 30, 2012		<u><u>\$(112,175,543)</u></u>

If you have any questions or desire additional information, you may contact me at (714) 834-3015, or Eliseo Gillamac at (714) 834-4437.

Frank Davies
Property Tax Section

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