

**COUNTY OF RIVERSIDE, CALIFORNIA**  
**BOARD OF SUPERVISORS POLICY**

<b><u>Subject:</u></b>	<b><u>Policy Number</u></b>	<b><u>Page</u></b>
<b>ALTERNATIVE METHOD OF DISTRIBUTION OF TAX LEVIES AND COLLECTIONS AND OF TAX SALE PROCEEDS</b>	<b>B-16</b>	<b>1 of 1</b>

**Policy:**

The Revenue and Taxation Code (section 4700 et seq.) allows for the distribution of levies enrolled on the secured tax role for those public entities participating in the Alternative Method of Distribution of Tax Levies and Collections and of Tax Sale Proceeds. It is therefore the intent of the County of Riverside to cause the distribution of those levies enrolled on the secured tax roll, excluding those assessments enumerated in the annual resolution adopted by the county pursuant to Section 4702.5 of the Revenue and Taxation Code, for those public entities participating in the alternative procedure as follows:

- a. On or before December 31st of each fiscal year, thirty percent (30%) of the levy enrolled on the secured tax roll.
- b. On or before January 31st of each fiscal year, a settlement of the amount actually collected on the first installment.
- c. On or before April 30th of each fiscal year, ten percent (10%) of the levy enrolled on the secured tax roll.
- d. On or before May 31st of each fiscal year, a settlement of the amount actually collected through the second installment.
- e. On or before July 31st of the succeeding fiscal year, a settlement of the difference between one hundred percent (100%) of the levy enrolled for the preceding fiscal year that has been adjusted to reflect all changes, refunds, and other adjustments made during said fiscal year and all amounts previously distributed for said fiscal year.

**Reference:**

Minute Order 11.2 of 10/12/93  
Minute Order 3.3 of 04/10/07