

FY 2023-24 Property Tax Apportionment Schedule

Note: Apportionment Dates and Available Dates are subject to change

Secured: All Funds (Teeter and non-Teeter)

Apportionment Number	Apportionment Date	Available Date	Apportionment Based On Collections as of:	Estimated % of Secured Levy
1	11/07/2023	11/09/2023	10/27/2023	7% - 10%
2	11/28/2023	11/30/2023	11/17/2023	5% - 10%
3	12/19/2023	12/21/2023	12/12/2023	30% - 35%
4	01/09/2024	01/11/2024	12/29/2023	1% - 5%
5	03/05/2024	03/07/2024	02/23/2024	5% - 7%
6	04/16/2024	04/18/2024	04/10/2024	30% - 35%
7	05/14/2024	05/16/2024	05/03/2024	1% - 5%
8	07/09/2024	07/11/2024	06/28/2024	1% - 2%

Teeter Apportionment: Teeter Funds only

Apportionment Number	Apportionment Date	Available Date	Apportionment Based On Collections as of:	Estimated % of Secured Levy
1	07/16/2024	07/18/2024	Delinquencies at Year-End	1% - 2%

Prior Year Secured Taxes and Prior Year Secured Penalties - non-Teeter Funds only

Apportionment Number	Apportionment Date	Available Date	Apportionment Based On Collections as of:
1	08/08/2023	08/10/2023	07/28/2023
2	09/05/2023	09/07/2023	08/25/2023
3	10/10/2023	10/12/2023	09/29/2023
4	11/07/2023	11/09/2023	10/27/2023
5	12/05/2023	12/07/2023	11/22/2023
6	01/09/2024	01/11/2024	12/29/2023
7	02/06/2024	02/08/2024	01/26/2024
8	03/05/2024	03/07/2024	02/23/2024
9	04/09/2024	04/11/2024	03/29/2024
10	05/07/2024	05/09/2024	04/26/2024
11	06/04/2024	06/06/2024	05/24/2024
12	07/09/2024	07/11/2024	06/28/2024

The following Schedules apply to both Teeter and non-Teeter funds:

Unsecured

Apportionment Number	Apportionment Date	Available Date	Apportionment Based On Collections as of:	Estimated % of Tax Levy
1	09/05/2023	09/07/2023	08/25/2023	60% - 65%
2	01/09/2024	01/11/2024	12/29/2023	20% - 30%
3	06/18/2024	06/20/2024	06/07/2024	2% - 5%

State-Assessed - Public Utility/Regulated Railroads/Qualified Electric

Apportionment Number	Apportionment Date	Available Date	Apportionment Based On Collections as of:	Estimated % of Tax Levy
1	01/10/2024	01/12/2024	1st Installment Collections	49% - 50%
2	05/15/2024	05/17/2024	2nd Installment Collections	49% - 50%
3	07/16/2024	07/18/2024	Remaining Collections If Any	

Supplemental

Apportionment Number	Apportionment Date	Available Date	Apportionment Based On Collections as of:
1	08/08/2023	08/10/2023	07/28/2023
2	09/05/2023	09/07/2023	08/25/2023
3	10/10/2023	10/12/2023	09/29/2023
4	11/07/2023	11/09/2023	10/27/2023
5	12/05/2023	12/07/2023	11/22/2023
6	01/09/2024	01/11/2024	12/29/2023
7	02/06/2024	02/08/2024	01/26/2024
8	03/05/2024	03/07/2024	02/23/2024
9	04/09/2024	04/11/2024	03/29/2024
10	05/07/2024	05/09/2024	04/26/2024
11	06/04/2024	06/06/2024	05/24/2024
12	07/09/2024	07/11/2024	06/28/2024

Delinquent Prior Year Supplemental Taxes and Penalties

Apportionment Number	Apportionment Date	Available Date	Apportionment Based On Collections:
1	07/16/2024	07/18/2024	07/01/2023 through 06/30/2024

Delinquent Prior Year Unsecured

Apportionment Number	Apportionment Date	Available Date	Apportionment Based On Collections:
1	06/18/2024	06/20/2024	07/01/2023 through 06/09/2024

Homeowner's Property Tax Relief

Apportionment Number	Apportionment Date	Available Date	Amount to be Apportioned
1	12/05/2023	12/07/2023	15%
2	01/02/2024	01/04/2024	35%
3	05/07/2024	05/09/2024	35%
4	06/04/2024	06/06/2024	15%

Interest on Unapportioned Tax Funds

Apportionment Number	Apportionment Date	Available Date	Based on Interest Earned:
1	January 2024	January 2024	To be determined by TTC
2	June 2024	June 2024	To be determined by TTC

Educational Revenue Augmentation Tax Fund (ERAF)

Apportionment Number	Apportionment Date	Available Date	Estimated Amount to be Apportioned
1	12/20/2023	12/22/2023	Amount Required for 1st VLF Swap Apportionment
2	05/07/2024	05/09/2024	Amount Required for 2nd VLF Swap Apportionment
3	06/19/2024	06/21/2024	For Schools: Available Balance at 06/18/2024
4	07/16/2024	07/18/2024	For Schools: Balance in Fund as of 07/16/2024

Property Tax In-Lieu of Vehicle License Fees - VLF Swap (Cities and County only)

Apportionment Number	Apportionment Date	Available Date	Estimated % to be Apportioned
1	01/09/2024	01/11/2024	50%
2	05/07/2024	05/09/2024	50%

Pass-Through Payments

Apportionment Number	Apportionment Date	Available Date	Incremental Property Tax:
1	01/02/2024	01/04/2024	05/01/2023 through 12/31/2023
2	05/28/2024	05/30/2024	01/01/2024 through 04/30/2024

Recognized Obligation Payment Schedules (ROPS) 23-24B and 24-25A

Apportionment Number	Apportionment Date	Available Date	Based on DOF Approved ROPS for:
1	01/02/2024	01/04/2024	23-24B January - June 2024
2	05/28/2024	05/30/2024	24-25A July - December 2024

RPTTF Residual Balance Distributions

Apportionment Number	Apportionment Date	Available Date	Based on Residual Balance of RPTTF After Distributions for:
1	01/02/2024	01/04/2024	23-24B January - June 2024
2	05/28/2024	05/30/2024	24-25A July - December 2024

RPTTF = Redevelopment Property Tax Trust Fund