

FY 2025-26 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	11/04/2025	11/06/2025	10/24/2025	7% - 10%
2	11/24/2025	11/26/2025	11/14/2025	5% - 10%
3	12/16/2025	12/18/2025	12/11/2025	30% - 35%
4	01/06/2026	01/08/2026	12/26/2025	1% - 5%
5	03/10/2026	03/12/2026	02/27/2026	5% - 7%
6	04/21/2026	04/23/2026	04/10/2026	30% - 35%
7	05/12/2026	05/14/2026	05/01/2026	1% - 5%
8	07/13/2026	07/15/2026	07/07/2026	1% - 2%

Teeter Apportionment: Teeter Funds only

Apportionment Number	Apportionment Date	Available Date	Apportionment Based On Collections as of:	Estimated % of Secured Levy
1	07/15/2026	07/17/2026	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	08/05/2025	08/07/2025	07/25/2025
2	09/09/2025	09/11/2025	08/29/2025
3	10/07/2025	10/09/2025	09/25/2025
4	11/04/2025	11/06/2025	10/24/2025
5	12/02/2025	12/04/2025	11/21/2025
6	01/06/2026	01/08/2026	12/26/2025
7	02/10/2026	02/12/2026	01/30/2026
8	03/10/2026	03/12/2026	02/27/2026
9	04/07/2026	04/09/2026	03/27/2026
10	05/05/2026	05/07/2026	04/24/2026
11	06/09/2026	06/11/2026	05/29/2026
12	07/13/2026	07/15/2026	07/07/2026

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	09/09/2025	09/11/2025	08/29/2025	60% - 65%
2	01/06/2026	01/08/2026	12/26/2025	20% - 30%
3	06/16/2026	06/18/2026	06/05/2026	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	01/07/2026	01/09/2026	1st Installment Collections	49% - 50%
2	05/13/2026	05/15/2026	2nd Installment Collections	49% - 50%
3	07/14/2026	07/16/2026	Remaining Collections If Any	

Supplemental

Apportionment Number	Apportionment Date	Available Date	Apportionment Based On Collections as of:
1	08/05/2025	08/07/2025	07/25/2025
2	09/09/2025	09/11/2025	08/29/2025
3	10/07/2025	10/09/2025	09/25/2025
4	11/04/2025	11/06/2025	10/24/2025
5	12/02/2025	12/04/2025	11/21/2025
6	01/06/2026	01/08/2026	12/26/2025
7	02/10/2026	02/12/2026	01/30/2026
8	03/10/2026	03/12/2026	02/27/2026
9	04/07/2026	04/09/2026	03/27/2026
10	05/05/2026	05/07/2026	04/24/2026
11	06/09/2026	06/11/2026	05/29/2026
12	07/13/2026	07/15/2026	07/07/2026

Delinquent Prior Year Supplemental Taxes and Penalties

Apportionment Number	Apportionment Date	Available Date	Apportionment Based On Collections:
1	07/13/2026	07/15/2026	07/01/2025 through 06/30/2026

Delinquent Prior Year Unsecured

Apportionment Number	Apportionment Date	Available Date	Apportionment Based On Collections:
1	06/16/2026	06/18/2026	07/01/2025 through 06/30/2026

Homeowner's Property Tax Relief

Apportionment Number	Apportionment Date	Available Date	Amount to be Apportioned
1	12/02/2025	12/04/2025	15%
2	01/06/2026	01/08/2026	35%
3	05/05/2026	05/07/2026	35%
4	06/02/2026	06/04/2026	15%

Interest on Unapportioned Tax Funds

Apportionment Number	Apportionment Date	Available Date	Based on Interest Earned:
1	January 2026	January 2026	To be determined by TTC
2	June 2026	June 2026	To be determined by TTC

Educational Revenue Augmentation Tax Fund (ERAF)

Apportionment Number	Apportionment Date	Available Date	Estimated Amount to be Apportioned
1	12/16/2025	12/18/2025	Amount Required for 1st VLF Swap Apportionment
2	05/05/2026	05/07/2026	Amount Required for 2nd VLF Swap Apportionment
3	06/17/2026	06/19/2026	For Schools: Available Balance at 06/17/2026
4	07/15/2026	07/17/2026	For Schools: Balance in Fund as of 07/15/2026

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	01/06/2026	01/08/2026	50%
2	05/05/2026	05/07/2026	50%

Pass-Through Payments

Apportionment Number	Apportionment Date	Available Date	Incremental Property Tax:
1	12/30/2025	01/01/2026	05/01/2025 through 12/31/2025
2	05/28/2026	05/30/2026	01/01/2026 through 04/30/2026

Recognized Obligation Payment Schedules (ROPS) 25-26B and 26-27A

Apportionment Number	Apportionment Date	Available Date	Based on DOF Approved ROPS for:
1	12/30/2025	01/01/2026	25-26B January - June 2026
2	05/28/2026	05/30/2026	26-27A July - December 2026

RPTTF Residual Balance Distributions

Apportionment Number	Apportionment Date	Available Date	Based on Residual Balance of RPTTF After Distributions for:
1	12/30/2025	01/01/2026	25-26B January - June 2026
2	05/28/2026	05/30/2026	26-27A July - December 2026

RPTTF = Redevelopment Property Tax Trust Fund