

FY 2026-27 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	11/03/2026	11/05/2026	10/23/2026	7% - 10%
2	11/23/2026	11/25/2026	11/13/2026	5% - 10%
3	12/16/2026	12/18/2026	12/11/2026	30% - 35%
4	01/05/2027	01/07/2027	12/24/2026	1% - 5%
5	03/09/2027	03/11/2027	02/26/2027	5% - 7%
6	04/20/2027	04/22/2027	04/13/2027	30% - 35%
7	05/11/2027	05/13/2027	04/30/2027	1% - 5%
8	07/13/2027	07/15/2027	07/06/2027	1% - 2%

Teeter Apportionment: Teeter Funds only

Apportionment Number	Apportionment Date	Available Date	Apportionment Based On Collections as of:	Estimated % of Secured Levy
1	07/14/2027	07/16/2027	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	08/04/2026	08/06/2026	07/24/2026
2	09/08/2026	09/10/2026	08/28/2026
3	10/06/2026	10/08/2026	09/24/2026
4	11/03/2026	11/05/2026	10/23/2026
5	12/01/2026	12/03/2026	11/20/2026
6	01/05/2027	01/07/2027	12/24/2026
7	02/09/2027	02/11/2027	01/29/2027
8	03/09/2027	03/11/2027	02/26/2027
9	04/06/2027	04/08/2027	03/26/2027
10	05/04/2027	05/06/2027	04/23/2027
11	06/08/2027	06/10/2027	05/28/2027
12	07/13/2027	07/15/2027	07/06/2027

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	09/08/2026	09/10/2026	08/28/2026	60% - 65%
2	01/05/2027	01/07/2027	12/24/2026	20% - 30%
3	06/15/2027	06/17/2027	06/04/2027	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	01/06/2027	01/08/2027	1st Installment Collections	49% - 50%
2	05/12/2027	05/14/2027	2nd Installment Collections	49% - 50%
3	07/14/2027	07/16/2027	Remaining Collections If Any	

Supplemental

Apportionment Number	Apportionment Date	Available Date	Apportionment Based On Collections as of:
1	08/04/2026	08/06/2026	07/24/2026
2	09/08/2026	09/10/2026	08/28/2026
3	10/06/2026	10/08/2026	09/24/2026
4	11/03/2026	11/05/2026	10/23/2026
5	12/01/2026	12/03/2026	11/20/2026
6	01/05/2027	01/07/2027	12/24/2026
7	02/09/2027	02/11/2027	01/29/2027
8	03/09/2027	03/11/2027	02/26/2027
9	04/06/2027	04/08/2027	03/26/2027
10	05/04/2027	05/06/2027	04/23/2027
11	06/08/2027	06/10/2027	05/28/2027
12	07/13/2027	07/15/2027	07/06/2027

Delinquent Prior Year Supplemental Taxes and Penalties

Apportionment Number	Apportionment Date	Available Date	Apportionment Based On Collections:
1	07/13/2027	07/15/2027	07/01/2026 through 06/30/2027

Delinquent Prior Year Unsecured

Apportionment Number	Apportionment Date	Available Date	Apportionment Based On Collections:
1	06/15/2027	06/17/2027	07/01/2026 through 06/30/2027

Homeowner's Property Tax Relief

Apportionment Number	Apportionment Date	Available Date	Amount to be Apportioned
1	12/01/2026	12/03/2026	15%
2	01/05/2027	01/07/2027	35%
3	05/04/2027	05/06/2027	35%
4	06/01/2027	06/03/2027	15%

Interest on Unapportioned Tax Funds

Apportionment Number	Apportionment Date	Available Date	Based on Interest Earned:
1	January 2027	January 2027	To be determined by TTC
2	June 2027	June 2027	To be determined by TTC

Educational Revenue Augmentation Tax Fund (ERAF)

Apportionment Number	Apportionment Date	Available Date	Estimated Amount to be Apportioned
1	12/16/2026	12/18/2026	Amount Required for 1st VLF Swap Apportionment
2	05/04/2027	05/06/2027	Amount Required for 2nd VLF Swap Apportionment
3	06/16/2027	06/18/2027	For Schools: Available Balance at 06/16/2027
4	07/14/2027	07/16/2027	For Schools: Balance in Fund as of 07/14/2027

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	01/05/2027	01/07/2027	50%
2	05/04/2027	05/06/2027	50%

Pass-Through Payments

Apportionment Number	Apportionment Date	Available Date	Incremental Property Tax:
1	12/29/2026	12/31/2026	05/01/2026 through 12/31/2026
2	05/26/2027	05/28/2027	01/01/2027 through 04/30/2027

Recognized Obligation Payment Schedules (ROPS) 26-27B and 27-28A

Apportionment Number	Apportionment Date	Available Date	Based on DOF Approved ROPS for:
1	12/29/2026	12/31/2026	26-27B January - June 2027
2	05/26/2027	05/28/2027	27-28A July - December 2027

RPTTF Residual Balance Distributions

Apportionment Number	Apportionment Date	Available Date	Based on Residual Balance of RPTTF After Distributions for:
1	12/29/2026	12/31/2026	26-27B January - June 2027
2	05/26/2027	05/28/2027	27-28A July - December 2027

RPTTF = Redevelopment Property Tax Trust Fund