

Meeting #661

CAPISTRANO BAY DISTRICT  
AGENDA REPORT  
*April 28, 2020*

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*Financial Report*

## **ITEM 8b**

### Progress on Revenue Analysis and User Fee Program

The results of our effort to get information from the County regarding their methodology for calculating our annual property tax revenue ended up with their referencing the California Revenue and Taxation Code, specifically directing us to Section 95.100.96 *“Allocation of Tax Revenue.”*

This is a very complex and convoluted body of law that is difficult to follow and understand. I am going to need some guidance from a County Tax Unit specialist to get an understandable interpretation that I can then report on.

In the meantime, our best procedure in estimating tax revenue for the coming year is to take the total of tax revenue for the current year and increase it by 2%, the rate allowed under Prop. 13.

As for progress on the User Fee Program by Willdan Financial, I will have something to report for the meeting on Tuesday.