
Department of Finance
3501 Civic Center Drive
Suite 225
San Rafael CA 94903
415 473 6154 T
415 473 3680 F
CRS Dial 711
marincounty.gov/dof

May 6 2025

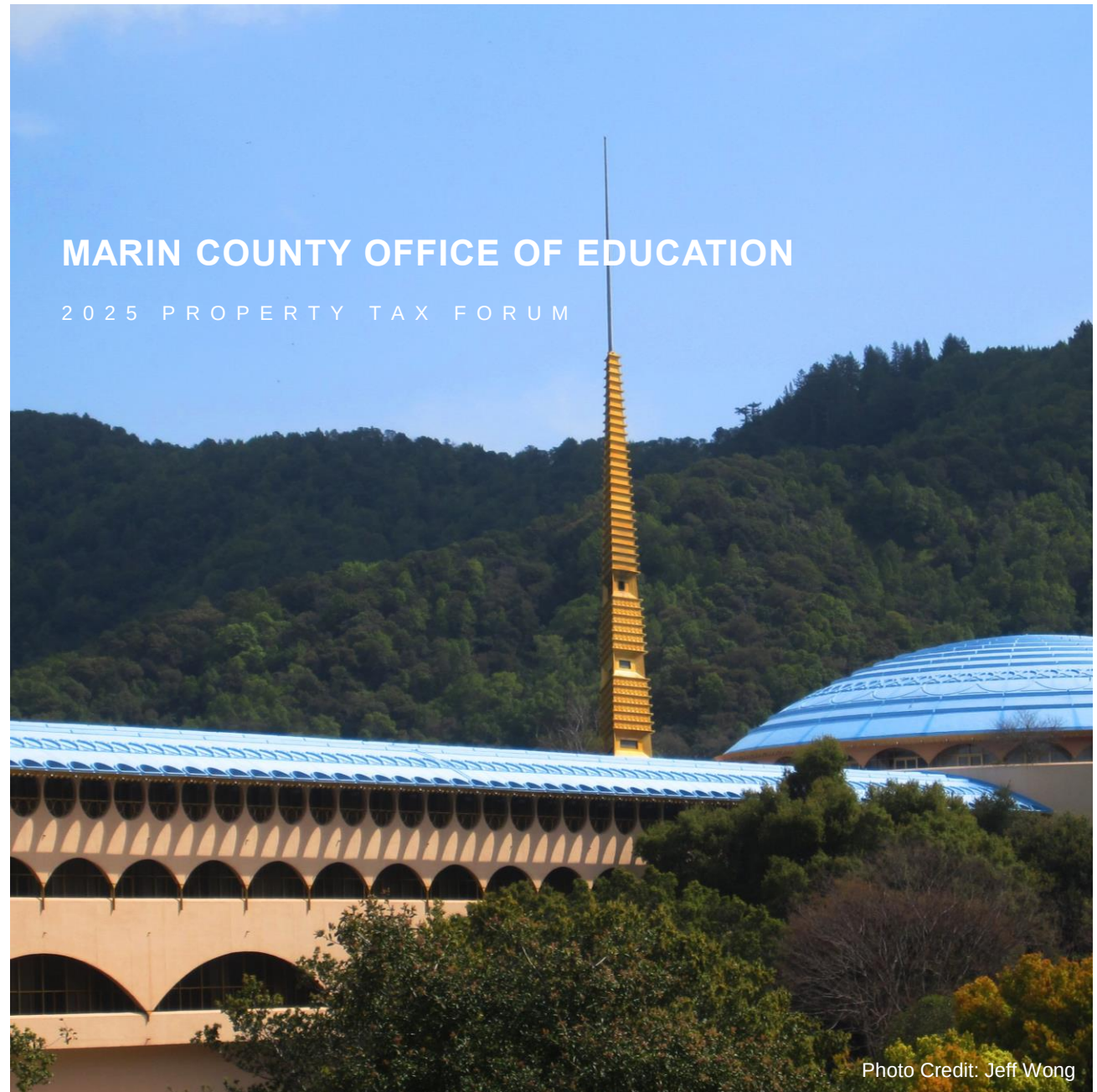
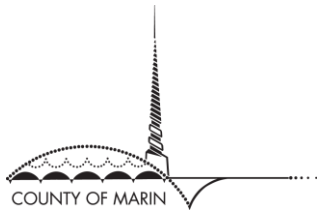
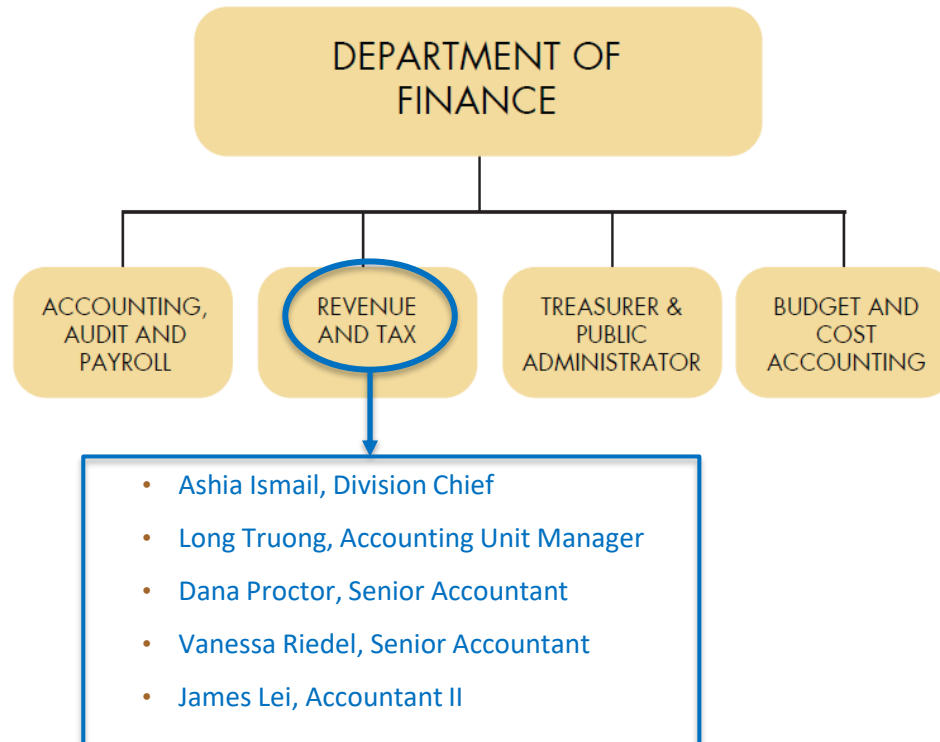


Photo Credit: Jeff Wong

MARIN COUNTY DEPARTMENT OF FINANCE

Auditor-Controller-Treasurer-Tax Collector-Public Administrator

- Mina Martinovich, Director of Finance
- Sandra Kacharos, Assistant Director



TODAY'S TOPICS

TAX ROLL TIMING & THE EFFECT ON ALLOCATION



Secured Tax Roll



Tax Rate Areas
& Tax Increment



AB8 Allocation
Factors



Valuation Appeals
& Revisions



Supplemental
Taxes



School Funding
& Property Tax



Prop 19 Inter/Intra-
County Exclusions

WHO'S WHO

ROLES & RESPONSIBILITIES



ASSESSOR-RECORDER-COUNTY CLERK (ARCC)

- Valuation
- Property Ownership
- Exemptions
- Mailing Address



ASSESSMENT APPEALS BOARD (AAB)

- Valuation Appeals



DEPARTMENT OF FINANCE



Auditor-Controller

- Rates
- Levy
- Parcel Tax
- Allocation
- Apportionment



Tax Collector

- Billing
- Collection
- Tax Default



Treasurer

- Cash
- Investments
- Accounts Payable



DISTRIBUTION OF 2024-25 TAX DOLLARS

TOTAL TAX LEVY \$1,502,160,512

- 111 Taxing Entities
- 92,000 Parcels
- 367 Tax Rate Areas

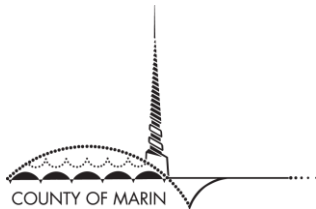
Distribution	Amount	%
SCHOOLS	\$ 710,226,231	47.28%
SPECIAL DISTRICTS	\$ 318,249,313	21.19%
COUNTY GOVERNMENT	\$ 295,476,754	19.67%
CITY GOVERNMENT	\$ 163,200,445	10.86%
REDEVELOPMENT SUCCESSOR	\$ 15,007,769	1.00%
Total Tax Levy	\$ 1,502,160,512	100.00%

SECURED TAX ROLL

OVERVIEW

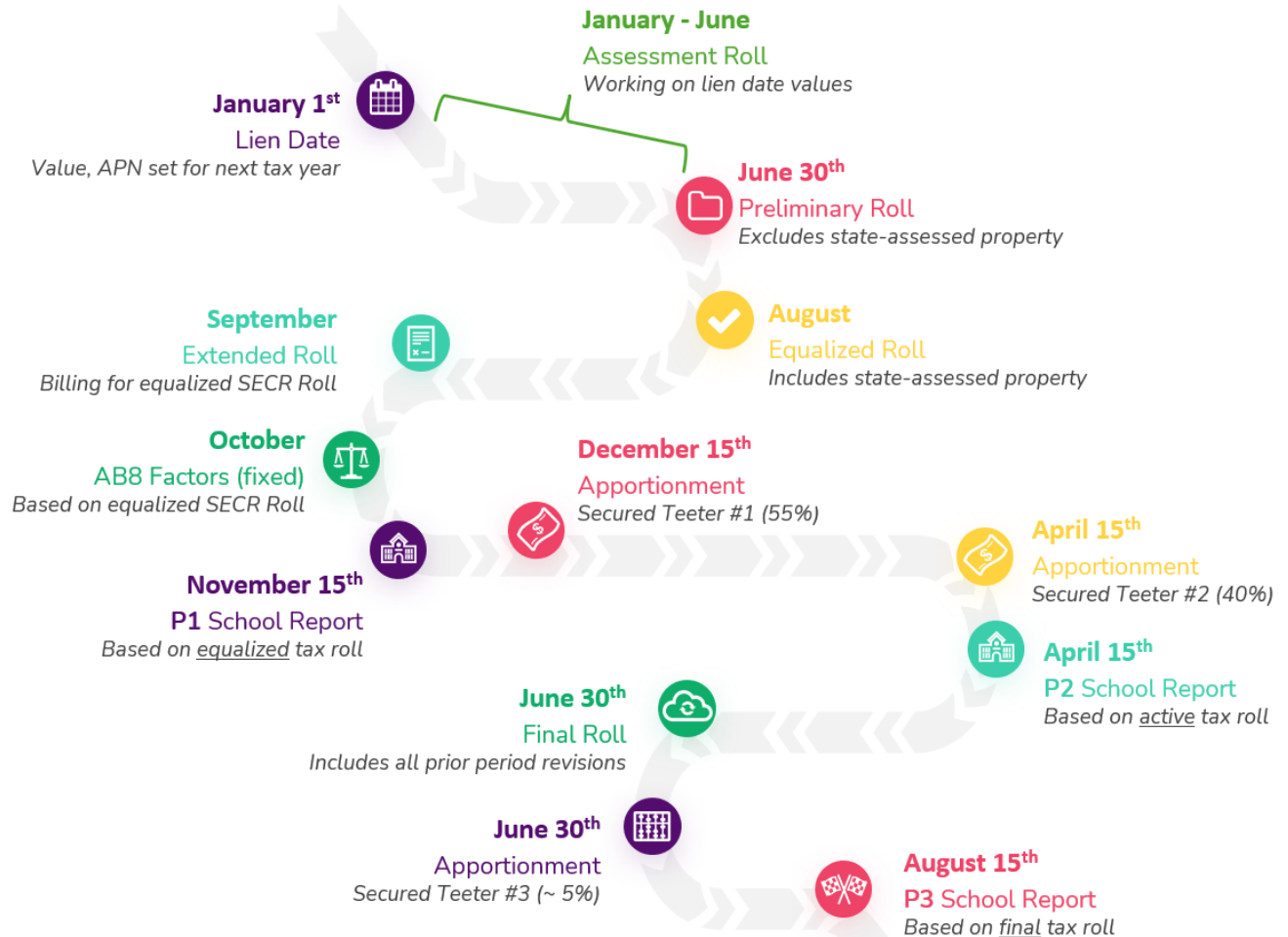
	Original Charge - Beginning of Year		
	Fiscal Year		Difference
	2023/24	2024/25	%
General levy	1,001,292,643	1,044,457,970	4.31%
Bonds	138,723,895	137,256,453	-1.06%
Special Asmts	276,250,429	291,386,192	5.48%
Other	10,541	11,253	6.75%
	1,416,277,507	1,473,111,868	4.01%

- ✓ **TEETER** method of apportionment = 100% of LEVY is apportioned
- ✓ **#89 BONDS**



SECURE TAX ROLL

ANNUAL CYCLE



LIEN DATE

TIMING FOR SECURED TAX ROLL

LIEN DATE

January 1
(annual)
Sets Value, APN,
Assessee for next
fiscal tax year

2024/25 Tax Year

Lien Date:
January 1, 2024

Events occurring
January 1, 2023 –
December 31, 2023

2025/26 Tax Year

Lien Date:
January 1, 2025

Events occurring
January 1, 2024 –
December 31, 2024

2026/27 Tax Year

Lien Date:
January 1, 2026

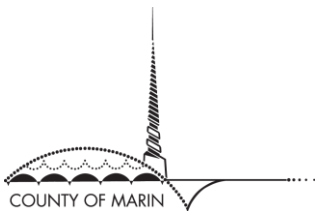
Events occurring
January 1, 2025 –
December 31, 2025

Tax
Year

July 1, 2024 –
June 30, 2025

July 1, 2025 –
June 30, 2026

July 1, 2026 –
June 30, 2027



Estimated Property Tax Revenues

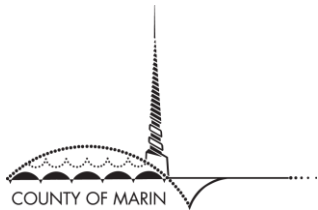
2025/2026 Roll in Progress

Lien Date 1/1/2025 (As of 5/1/2025)

	Values	Incremental Tax Revenue	Current Year Tax Revenue	Estimated Tax Revenue	Growth Factor
Roll in Progress SECR Base Value	107,526,615,058				
Current Year Utility Base Value	3,568,990				
Current Year UNS Base Value	2,088,869,626				
Estimated Total Base Value	109,619,053,674	109,619,053,674			
Current Year SECR Base Value	103,821,408,219				
Current Year Utility Base Value	3,568,990				
Current Year UNS Base Value	2,088,869,626				
Current Year Total Base	105,913,846,835	105,913,846,835			
Estimated Change in Value		3,705,206,839			
Weighted Average Increment Factor		0.00024706			
Estimated Incremental Tax Revenue		915,403		915,403	
Current Year Gross Tax Revenue			26,242,023	26,242,023	
Estimated Gross Tax Revenue				27,157,426	
Less Deduction for Redevelopment Contribution			-340,140	-350,344	3.00%
Gross Revenue Net of Redevelopment			25,901,883	26,807,082	103.49
Less Deduction for ERAF Contribution			0	0	
Net Tax Revenue			25,901,883	26,807,082	

**Lien Date: January 1, 2025****Events January 1, 2024 - December 31, 2024**

SECURED TAX BILLING



COUNTY OF MARIN

LIEN DATE: January 1, 2023

Department of Finance
5.06.2025
marincounty.gov/dof

MARIN COUNTY SECURED TAX STATEMENT
July 1, 2023 to June 30, 2024

USE THIS PARCEL NO. ON ALL CHECKS AND CORRESPONDENCE

PARCEL NUMBER: **073-291-31** BILL NUMBER: **23-1207617** TAX RATE AREA: **68-021**

STATUS ADDRESS: **100 ROCK RD
KENTFIELD**

KEEP THIS PORTION OF BILL FOR YOUR RECORDS

**KELLY JONATHAN D &
KELLY JENNIFER LIU
9 LEONA DR
SAN RAFAEL CA 94903-2829**

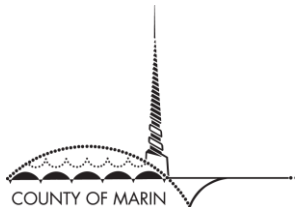
WILDFIRE JPA (800)676-7516
CO LIBRARY SPEC TAX (415)473-7831
MS MOSQUITO #1 (800)273-5167
KENTFIELD FIRE (415)453-7464
RV PARAMED-KENTFIELD (415)473-4100
KENTFIELD SCH PRCLTX (415)458-5130
TAMALPAIS HSD PRCLTX (844)332-0549
LIBRARY ZONE #2 (415)473-7831
ROSS VALLEY SANI-RV (800)676-7516
MMWD-FIREFLOW (415)945-1401
MARINEMERGENCY RADIO (800)676-7516
S.F. BAY RESTOR AUTH (800)676-7516
VALUATIONS (415)473-7215

FULL/ASSESSED VALUE		EXEMPTION DETAIL	GROSS TAX AMOUNT
4,551,240			110,635.06
5,200,000			
TOTAL 9,751,240		NET VALUE 9,751,240	NET BASIC TAX 110,635.06

TAXING AGENCY		LEV	RATE / FUND	AMOUNT
BASIC TAX		0	1.0000	97,512.40
SCHOOL BONDS K12&COM		1	.0677	6,601.42
HEALTH BONDS		1	.0197	1,920.98
MS MOSQUITO #1		3	105110	24.00
KENTFIELD FIRE		3	105240	553.84
WILDFIRE JPA		3	101130	159.12
CO LIBRARY SPEC TAX		3	101160	61.08
RV PARAMED-KENTFIELD		3	105242	188.50
KENTFIELD SCH PRCLTX		3	107173	1,736.58
TAMALPAIS HSD PRCLTX		3	107893	513.14
LIBRARY ZONE #2		3	109130	36.00
ROSS VALLEY SANI-RV		3	109132	1,212.00
MMWD-FIREFLOW		3	109192	75.00
MARINEMERGENCY RADIO		3	109283	29.00
S.F. BAY RESTOR AUTH		3	109290	12.00
TOTAL			1.0874	110,635.06

IMPORTANT INFORMATION
DUPLICATE TAX BILL
This bill is a duplicate of the original bill. The County of Marin is not responsible for any errors or omissions. Please reverse side for senior/disabled, or blind property tax exemptions and other important tax information.
WEBSITES:
marincounty.org/taxes
marincounty.org/PensionandOPEB
marincounty.org/PropertyTaxExemptions
marincounty.org/TaxBillOnline

1ST INSTALLMENT 55,317.53	2ND INSTALLMENT 55,317.53	TOTAL TAX DUE 110,635.06
10% PENALTY AFTER DELINQUENT DATE	10% PENALTY + \$20.00 COST AFTER DELINQUENT DATE	PENALTIES APPLY WHEN SHOWN BELOW



TAX INCREMENT FACTORS

TAX RATE AREA LEVEL

TRA: 68-021

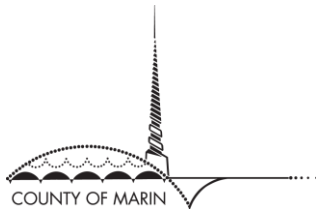
YEAR: 2023/24

FUND	INCR FACTOR
101002	0.27753572
101158	0.03445630
102280	0.02529591
102594	0.00335903
105010	0.01089318
105110	0.00325116
105125	0.00208474
105130	0.00636014
105240	0.14538832
105401	0.06037339
107171	0.19059753
107761	0.13982478
107851	0.07488538
107911	0.02569442

TAX INCR	GROSS REV	ADJUSTED GROSS REV
237,288	3,464,175	3,464,175
29,460	430,010	430,010
21,628	315,649	315,649
2,872	41,910	41,910
9,313	135,944	135,944
2,780	40,571	40,571
1,782	26,014	26,014
5,438	79,376	79,376
124,304	1,814,195	1,814,195
51,618	753,530	753,530
162,957	2,378,630	2,378,630
119,548	1,744,969	1,744,969
64,026	934,550	934,550
21,968	320,657	320,657

FUND NAME
COUNTY GENERAL
COUNTY LIBRARY
CSA #17 KENTFIELD
FCZ # 9 ROSS VALLEY
MARIN CO OPEN SPACE
MS MOSQUITO #1
BAY AREA AIR QLTY MGT
MARIN CO TRANSIT DIST
KENTFIELD FIRE PROTECT
ROSS VALLEY SANITARY D
KENTFIELD SCHOOL
TAMALPAIS UNION HIGH S
MARIN COMMUNITY COLLEG
CO SCHOOL SVC FUND

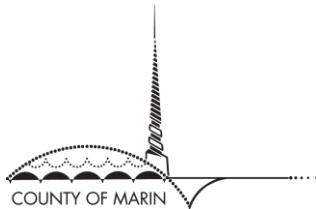
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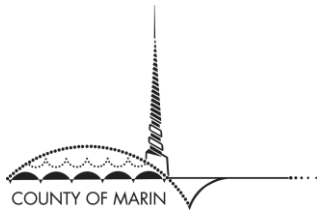
AB8 ALLOCATION FACTORS

WEIGHTED AVERAGE TAX INCREMENT FACTORS - COUNTYWIDE

AB-8 FACTORS 2023/2024		AB8 DISTRIBUTION FACTORS
FUND	DISTRICT	
107051	BOL-STNSNSCHMEA	0.00432566
107111	MILLERCRKESDME	0.01903888
107171	KENTFIELDSCHOOL	0.01171586
107191	LAGUNAJOINTSCHO	0.00008200
107211	LAGUNITASSCHMEA	0.00269623
107231	LARKS-CMMEASURE	0.01403375
107291	MILLVALLEYSCHOO	0.02862532
107311	NICASIOSCHOOL	0.00078016
107351	REEDUSDMEASURE	0.02036169
107371	ROSSESDMEASURE	0.00617559
107451	SRELEMSCHMEASU	0.03269993
107471	SAUSALITO-MARINC	0.00833044
107641	SHORELINESCHMEA	0.00683512
107651	NOVATOUSDSCHME	0.04872292
107741	SRHIGHSCHEMEASU	0.03481136
107761	TAMALPAISUHSDME	0.08065269
107851	MARINCOMMUNITYC	0.07116072
107861	SANTAROSAJC-LAG	0.00008773
107891	ROSSVALLEYSCHOO	0.01585826
107911	COSCHOOLSVCFUN	0.02445874
107917	PETALUMAJTHIGH	0.00040487
SCHOOLS SUBTOTAL		0.43185792



SUPPLEMENTAL TAXES



COUNTY OF MARIN

SUPPLEMENTAL EVENT DATE



When is EVENT DATE in relation to the LIEN DATE?

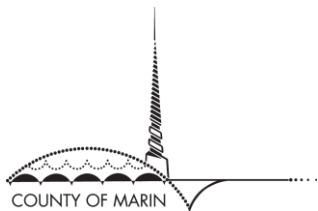
LIEN DATE	EVENT DATE	TAX YEAR	TAX ROLL	Period Start	Period End
January 1, 2023	1/1/2023	2023/24	SECURED	July 1, 2023	June 30, 2024
January 1, 2024	1/1/2024	2024/25	SECURED	July 1, 2024	June 30, 2025
	9/18/2024	2024/25	SUPPLEMENTAL 1	September 18, 2024	June 30, 2025
January 1, 2025	1/1/2025	2025/26	SECURED	July 1, 2025	June 30, 2026

SUPPLEMENTAL EVENT DATE



LIEN DATE	EVENT DATE	TAX YEAR	TAX ROLL	Period Start	Period End
January 1, 2023	1/1/2023	2023/24	SECURED	July 1, 2023	June 30, 2024
January 1, 2024	1/1/2024	2024/25	SECURED	July 1, 2024	June 30, 2025
	2/12/2024	2023/24	SUPPLEMENTAL 1	February 12, 2024	June 30, 2024
	2/12/2024	2024/25	SUPPLEMENTAL 2	July 1, 2024	June 30, 2025
January 1, 2025	1/1/2025	2025/26	SECURED	July 1, 2025	June 30, 2026

VALUE APPEALS, REVISIONS & CORRECTIONS



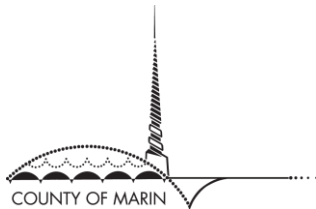
COUNTY OF MARIN

APPEALS & CORRECTIONS

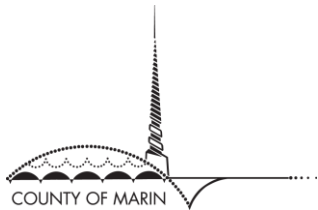
ASSESSMENT APPEAL SKYLARK APARTMENTS	REVENUE ESTIMATE: FISCAL YEAR 2024/25			
	2/9/2022	1/1/2023	1/1/2024	TOTAL
020-151-03	(43,050)	(131,733)	(134,367)	(309,150)
020-151-04	(44,062)	(134,830)	(137,527)	(316,419)
020-151-05	(28,792)	(88,103)	(89,865)	(206,761)
020-151-06	(5,992)	(18,337)	(18,703)	(43,032)
020-151-07	(5,827)	(17,832)	(18,188)	(41,848)
020-151-08	(5,827)	(17,832)	(18,188)	(41,848)
020-151-10	(5,827)	(17,832)	(18,188)	(41,848)
020-151-18	(9,774)	(29,910)	(30,508)	(70,192)
020-151-19	(44,247)	(135,397)	(138,105)	(317,750)
020-151-21	(63,119)	(193,144)	(197,007)	(453,270)
Property Tax Estimate	(256,519)	(784,949)	(800,648)	(1,842,117)

SECURED TAX ALLOCATION

SKYLARK APARTMENTS - LARKSPUR ASSESSMENT APPEAL		AB8 FACTORS	REVISION ESTIMATE
FUND	DISTRICT	2024/25	(1,842,117)
107051	BOLINAS -STINSON	0.00437794	(8,064.68)
107111	MILLER CREEK	0.01878044	(34,595.76)
107171	KENTFIELD	0.01170540	(21,562.71)
107191	LAGUNA JOINT	0.00008536	(157.24)
107211	LAGUNITAS	0.00269107	(4,957.26)
107231	LARKSPUR-CORTE MADERA	0.01405774	(25,896.00)
107291	MILL VALLEY	0.02873694	(52,936.79)
107311	NICASIO	0.00075610	(1,392.82)
107351	REED USD	0.02048801	(37,741.30)
107371	ROSS ELEMENTARY	0.00619525	(11,412.37)
107451	SAN RAFAEL ELEMENTARY	0.03280609	(60,432.64)
107471	SAUSALITO-MARIN CITY	0.00824335	(15,185.21)
107641	SHORELINE	0.00682895	(12,579.72)
107651	NOVATO USD	0.04850886	(89,358.98)
107741	SAN RAFAEL HIGH	0.03474476	(64,003.90)
107761	TAMALPAIS HIGH	0.08077649	(148,799.71)
107851	MARIN COMMUNITY COLLEGE	0.07115155	(131,069.45)
107861	SANTA ROSA JC-LAG	0.00008868	(163.36)
107891	ROSS VALLEY	0.01583854	(29,176.44)
107911	OFFICE OF EDUCATION	0.02445590	(45,050.62)
107917	PETALUMA JT HIGH	0.00041138	(757.81)
SCHOOLS - SUBTOTAL		0.43172880	(795,294.79)



SCHOOL FUNDING & PROPERTY TAX



COUNTY OF MARIN

SCHOOL FUNDING INTERDEPENDENCIES

MCOE & MDOF

MCOE

Education & Fiscal Oversight
Average Daily Attendance (ADA)
Local Control Funding Formula
Charter School In-Lieu

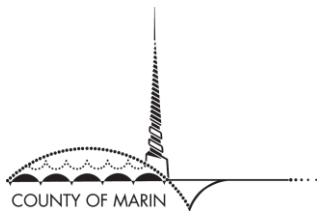
INTERDEPENDENCIES

MCOE & MDOF

Basic Aid/Non-Basic Aid
Charter School In-Lieu
ERAF Need/Capacity
State Certification
Cashflow

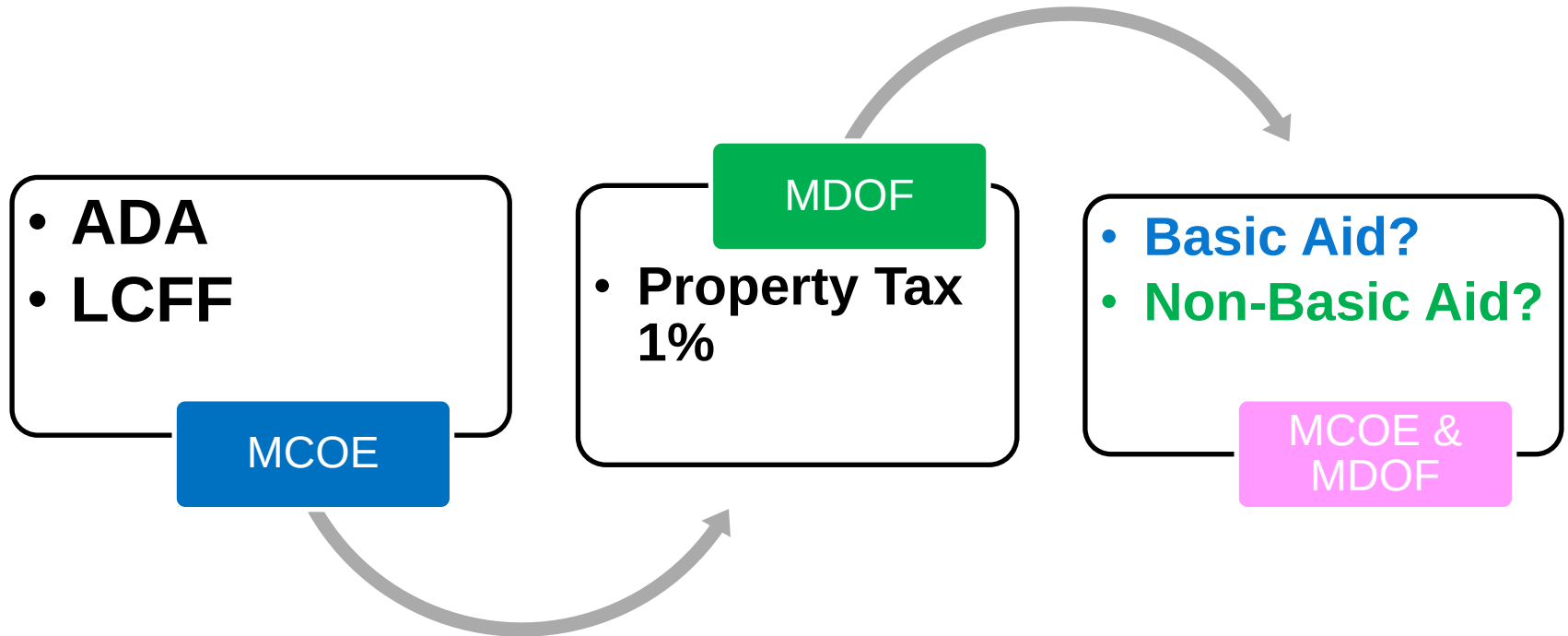
MDOF

Property Tax Levy & Collection
Allocation & Apportionment
ERAF Contributions
Reverse ERAF - VLF
Excess ERAF



STEP 1: BASIC AID OR NON-BASIC AID?

MCOE & MDOF

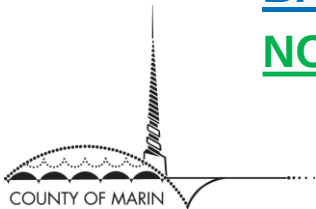


BASIC AID:

NON-BASIC AID:

PROPERTY TAX $\geq$ LCFF ENTITLEMENT

LCFF ENTITLEMENT $>$ PROPERTY TAX



LOCAL CONTROL FUNDING FORMULA (LCFF)

M C O E

Simplified for illustrative purposes



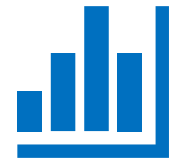
ADA

X



Funding
Guarantee

=



LCFF
Entitlement

Example

2,500 ADA x \$6,000 per pupil = \$15,000,000

FUNDING SOURCES



Property Tax

up to LCFF including
pro-rata Charter In-Lieu



ERAF

up to LCFF
excluding Charter
Schools



State Aid

to full LCFF
including Charter Schools

STEP 2: EXCESS TAX OR ERAF NEED?

M C O E & M D O F

COMMUNITY FUNDED (BASIC AID)

PROPERTY TAX $\geq$ LCFF ENTITLEMENT

PROPERTY TAX \$16,000,000

LCFF ENTITLEMENT (\$15,000,000)

EXCESS TAX \$ 1,000,000

STATE FUNDED (NON-BASIC AID)

LCFF ENTITLEMENT $>$ PROPERTY TAX

PROPERTY TAX \$13,000,000

LCFF ENTITLEMENT (\$15,000,000)

ERAF NEED (\$ 2,000,000)



PROPOSITION 19

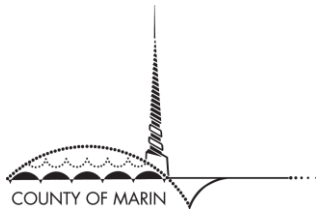
INTER / INTRA - COUNTY REASSESSMENT EXCLUSIONS

- Inter-generational – effective February 16, 2021
- Inter/Intra-county – effective April 1, 2021
- Primary residences only
- Cap on amount of exclusion & quantity
- Cumulative effect on Base Year Value
- Gain/Loss report annually - January 31

PROP 19 GAIN/LOSS REPORT

A S O F J U N E 3 0 , 2 0 2 4

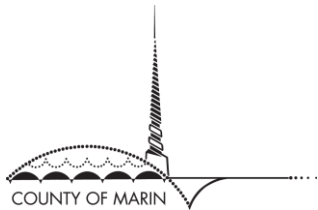
TAX FUND	SCHOOL ENTITY	FY22	FY23	FY24
107051	BOLINAS-STINSON	-	(2,105)	(8,432)
107111	MILLER CREEK	(2,359)	(58,901)	(144,727)
107171	KENTFIELD	-	(678)	(21,556)
107191	LAGUNA JOINT	(16)	316	317
107211	LAGUNITAS	-	(3,274)	(10,188)
107231	LARKSPUR-CORTE MADERA	(1,806)	(6,876)	(34,727)
107291	MILL VALLEY	-	(28,133)	(36,352)
107311	NICASIO	-	(9)	(78)
107351	REED USD	-	(60,127)	(93,652)
107371	ROSS ELEMENTARY	-	(43,401)	(48,695)
107451	SAN RAFAEL ELEMENTARY	(201,149)	(227,620)	(198,912)
107471	SAUSALITO-MARIN CITY	-	(17,906)	(40,904)
107641	SHORELINE	-	(14,442)	(15,567)
107651	NOVATO USD	(343,772)	(477,038)	(473,196)
107741	SAN RAFAEL HIGH	-	(65,514)	(192,346)
107761	TAMALPAIS HIGH	-	(137,227)	(236,345)
107851	COMMUNITY COLLEGE	(136,246)	(265,054)	(348,774)
107861	SANTA ROSA JC	(172)	539	589
107891	ROSS VALLEY	(94,427)	(115,456)	(104,672)
107911	OFFICE OF EDUCATION	(46,831)	(90,691)	(119,399)





Department of Finance
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Suite 225
San Rafael CA 94903
415 473 6154 T
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CRS Dial 711
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May 6 2025

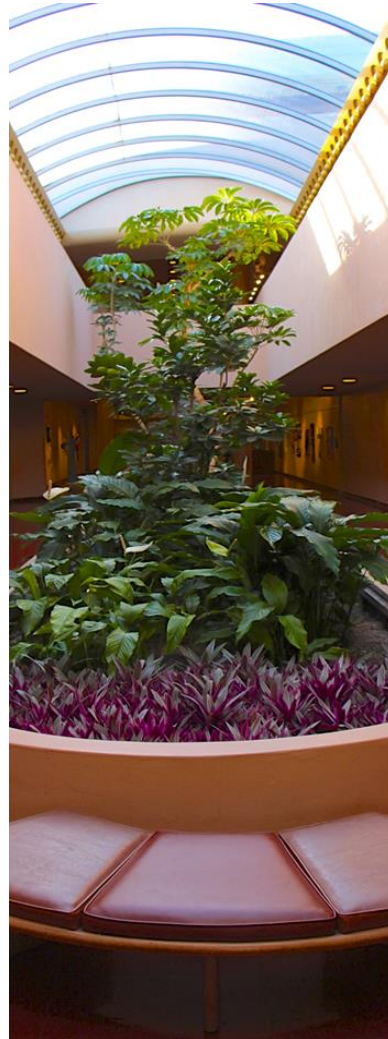


THANK YOU!



Photo Credit: Jeff Wong

COUNTY CONTACT INFORMATION



ASSESSOR

Assessor@MarinCounty.gov
(415) 473-7215 (public)



PROPERTY TAX

DOF-PropTax@MarinCounty.gov
(415) 473-6168 (districts)



TAX COLLECTOR

TaxCollector@MarinCounty.gov
(415) 473-6133 (public)

Ashia Ismail, Division Chief
Ashia.Ismail@MarinCounty.gov
(415) 473-7105

Long Truong, Accounting Unit Manager
Long.Truong@MarinCounty.gov
(415) 473-3672

LEGISLATIVE HISTORY

1978	Prop 13 - Property Taxation	Article XIII Section1
1988	Prop 98 - Minimum Guarantee	Article XVI Section 8
1990	Prop 111 – Minimum Guarantee Changes	Article XVI Section 8
1992 – 1994	ERAF Shifts	RTC 97.2(d)
1998	Prop 218 Right to Vote on Taxes Act	Article XIII A Section 3
2000 ~	Excess ERAF	RTC 97.3(d)(4)(C)
2004	Prop 1A Local Revenue & VLF Swap	Articles XI, XIIA
2011	ABx126 Redevelopment Agency Dissolution	HSC 34183
2013	Local Control Funding Formula	Ed Code 42238