

110.0000 ALLOCATION OF PROPERTY TAX REVENUES

[110.0005](#) **Allocation.** The Madera County Auditor may not allocate a portion of property tax revenues to an irrigation district that levied only an ad valorem assessment prior to the 1978-1979 fiscal year. OAG 5/24/2001 (No. 00-1104, Vol. 84, p.81).

[110.0010](#) **Calculation.** In calculating the allocation of property tax revenues when a city incorporates but does not assume all service responsibilities for its territory, the calculations are not to include (1) funds carried over to the prior fiscal year from a previous year or (2) funds derived from charges for licenses, permits, and such services as law enforcement services furnished under contract to other governmental agencies where the charges are levied specifically to offset the cost of the particular services and do not exceed the cost reasonably borne in providing the services. OAG 9/15/88 (No. 88-603, Vol. 71, p. 286).

[110.0030](#) **Reduction.** The termination of an existing city tax in 1990 as a result of a "sunset clause" enacted in 1985 will require a reduction in the amount of property taxes allocated to a city under the terms of Revenue and Taxation Code section 97.35(f)(2). OAG 8/15/89 (No. 89-506, Vol. 72, p. 138).