



**ORANGE COUNTY
AUDITOR-CONTROLLER**

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July 9, 2012

TO: Orange County Successor Agency

SUBJECT: AB 1484 Demand for Payment

With the passage of AB 1484, additional requirements of the county auditor-controller have been mandated. Health and Safety Code Section (HSCS) 34183.5(b)(2)(A) requires the county auditor-controller to determine the amount, if any, that is owed by each successor agency to taxing entities if an affected taxing entity has not received the full amount it is entitled to pursuant to HSCS 34183(a)(4) for the period January 1, 2012, to June 30, 2012.

The Orange County Auditor-Controller determined the balance resulting from the RDA tax increment distributed from July 1, 2011, to January 31, 2012, less the Recognized Obligation Payment Schedule (ROPS) amount approved by the Department of Finance (DOF) for the period January 2012 to June 2012. A residual or positive balance was carried over and reduced the amount to be distributed for the July 2012 to December 2012 ROPS.

Based on DOF direction, county auditor-controllers are to determine amounts due taxing entities as if the balances were not carried over. As a result of this determination, affected taxing entities are due an additional payment.

A demand for payment from your successor agency as outlined on the attached schedule is being made. **Payment to the Orange County Auditor-Controller of the amount indicated is required to be received for deposit into the Redevelopment Property Tax Trust Fund by July 12, 2012.** A successor agency that fails to make payment by that date is subject to a civil penalty. Additionally, the city that created the RDA shall also be subject to civil penalty and the withholding of sales and use tax scheduled for distribution on July 18, 2012.

If you have any questions regarding this demand, please contact Frank Davies, 714-834-3015, or Eliseo Gillamac, 714-834-4437.

Jan E. Grimes
Chief Deputy Auditor-Controller

Attachment