



Transmitted via e-mail

October 24, 2025

Melanie Gaboardi, Assistant Finance Director
City of Tulare
411 East Kern Ave
Tulare, CA 93274

Amended Recognized Obligation Payment Schedule

Pursuant to Health and Safety Code (HSC) section 34177 (o) (1) (E), the City of Tulare Successor Agency (Agency) submitted an Amended Recognized Obligation Payment Schedule for the period January 1, 2026 through June 30, 2026 (Amended ROPS 25-26B), to the California Department of Finance (Finance) on September 30, 2025. Finance has completed its review of the Amended ROPS 25-26B.

Based on our review and application of the law, Finance makes the following determinations:

- Item No. 4 – Owner Participation Agreement (OPA) for the requested adjustment of \$377,619 in Redevelopment Property Tax Trust Fund (RPTTF) funding is not allowed. The Agency's assistance pursuant to the OPA expired on July 19, 2024. HSC section 34177 (o) (1) (E) states that an agency may only amend the amount requested for payment of approved enforceable obligations. Therefore, the item is not eligible for the requested amount of \$377,619 in RPTTF funding.
- Item No. 12 – City Loan for the requested adjustment of \$1,252,161 in RPTTF is not allowed. Pursuant to HSC section 34177 (o) (1) (E), amendments are permitted if a revision is necessary for the payment of approved enforceable obligations. Increasing the City Loan payment amount is not necessary, and funding is limited to the previously authorized amount of \$600,000 for the ROPS 25-26 period. Therefore, the item is not eligible for an additional \$1,252,161 from RPTTF.

Except for the adjustments denied in whole or in part, Finance does not object to the remaining adjustments listed on your Amended ROPS 25-26B.

Since Finance did not approve any RPTTF adjustments, the Agency's maximum approved RPTTF distribution for the ROPS 25-26B period remains at \$1,019,054, as summarized in the Approved RPTTF Distribution table (see Attachment).

Please refer to the Amended ROPS 25-26B schedule used to calculate the total RPTTF approved for distribution:

<http://dof.ca.gov/Programs/Redevelopment/ROPS/>

This is Finance's determination related to the funding of enforceable obligations reported on your Amended ROPS 25-26B. Please note there is not a Meet and Confer option for the Amended ROPS process; therefore, Finance's determination is final. This determination is effective for this time period only and should not be conclusively relied upon for future ROPS periods. All items listed on a future ROPS are subject to Finance's review and may be denied, even if it was not denied on this Amended ROPS or a preceding ROPS. The only exception is for items that have received a Final and Conclusive determination from Finance pursuant to HSC section 34177.5 (i). Finance's review of Final and Conclusive items is limited to confirming the scheduled payments as required by the obligation.

The amount available from the RPTTF is the same as the amount of property tax increment available prior to the enactment of the redevelopment dissolution statutes. Therefore, as a practical matter, the ability to fund the items on the ROPS with property tax is limited to the amount of funding available to the Agency in the RPTTF.

Please direct inquiries to RedevelopmentAdministration@dof.ca.gov.

Sincerely,

Original signed by:

Cheryl L. McCormick, CPA
Chief, Office of State Audits and Evaluations

cc: Jillian Glickman, Consultant, City of Tulare
Cass Cook, Auditor-Controller, Tulare County
Sylvia Seay, Countywide Oversight Board Representative

Attachment

Approved RPTTF Distribution January 2026 through June 2026	
Authorized RPTTF on ROPS 25-26B	\$ 1,019,054
Authorized Administrative RPTTF on ROPS 25-26B	0
Total Authorized RPTTF on ROPS 25-26B	1,019,054
Total Requested 25-26B RPTTF Adjustments	1,629,780
Finance RPTTF Adjustments	
Item No. 4	(377,619)
Item No. 12	(1,252,161)
	(1,629,780)
Total Authorized 25-26B RPTTF Adjustments	0
Total Amended ROPS 25-26B RPTTF Approved for Distribution	\$ 1,019,054