FAQs - Property Tax Bill/Refund Calculations

***QUICK FIND INDEX:** TO USE, CLICK ON A QUESTION BELOW TO LINK DIRECTLY TO THE ANSWER*

- Can my Supplemental Refund Check be applied to one of my other bills?
- Why didn't you just change my "Regular Roll" Tax Bill instead of sending me a Supplemental Tax Bill/Refund Check?
- Does the Supplemental Bill/Refund Check replace my "Regular Roll" Tax Bill?
- I've already sold the property. What do I do with this Supplemental Tax Bill or Refund Check?
- I sold a property, and the new owners got a Supplemental Refund Check. Am I entitled to any of it?
- I acquired my property several months ago. When can I expect to get my Supplemental Tax Bill or Refund Check?
- Will I receive a Supplemental Tax Bill or Refund Check every year?
- I already received a Supplemental Tax Bill or Refund Check. Why am I now getting more?

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GENERAL INFORMATION

WHAT TYPES OF PROPERTY TAX BILLS ARE PRODUCED?

- "Regular Roll" Tax Bills (see Regular Roll Tax Bills below). These bills can be on the Secured or Unsecured tax rolls.
- Supplemental tax bills (see supplemental tax bills).
- Corrected bills. These bills can be on the Secured, Unsecured, or Supplemental tax rolls (see the applicable section below).

Did you know!

The Tax Collector uses different colored bills.

- *Regular Roll Tax Bills change color each year.*
- *Corrected Regular Roll Tax Bills are always bright green.*
- *Escaped Regular Roll Tax Bills are always bright green.*
- *Supplemental Tax Bills (and any corrected Supplemental Tax Bills) are always red.*

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WHICH OFFICE GENERATES REFUNDS?

The Auditor-Controller's Property Tax Division generates refunds for the following:

- Reduction in Assessed Valuation when the amount paid exceeds the newly calculated tax liability.
- Supplemental Refunds - these are really "negative supplemental assessments", but popular terminology refers to them as Supplemental Refunds.
- For a Direct Charge where the District has requested that we partially/fully refund a previously paid Direct Charge.

The Tax Collector generates refunds for the following:

- Overpayment of your tax bill - for example, the bill was for $2,200 but you accidentally wrote a check for $2,300.
- Paid in total more than once.
- Erroneous payment.

Did you know!

Refund checks generated by either office will be cut on check stock of the Auditor-Controller due to State Statutes.

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WHAT DOES THE TAX RATE CONSIST OF AND WHY IS IT HIGHER THAN 1%?

The Tax Rate consists of the 1% general tax rate plus any voter-approved general obligation debt service (G/O bonds).

Did you know!

Since the passage of Proposition 13, individual taxing jurisdictions no longer establish their own ad valorem general property tax rate (Tax Rate). Instead, the State Constitution limits the tax rate to 1% general taxes plus any voter approved general obligation debt service (G/O bonds).

G/O bonds are often commonly thought of as "school bonds"; however, not all G/O bonds in El Dorado County are for schools. Irrigation Districts, Community Service Districts, K-12 school districts, and community college districts currently have G/O bonds in El Dorado County. G/O bonds are generally passed by 2/3 of the registered voters within the taxing jurisdiction. However, following the passage of Proposition 39 in November 2000, certain K-12 school districts and community college districts have been passed G/O bonds by 55% of the registered voters within the respective school's boundaries.

Until at least 2035, the Auditor anticipates that all areas of the county will have at least one G/O bond, which will cause the Tax Rate to exceed 1%.

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HOW WAS THE DEBT SERVICE RATE CALCULATED ON THE GENERAL OBLIGATION BOND?

Several components are used to calculate the annual Debt Service Rate. Generally, the two major components are the (1) amount of money needed for the annual repayment to the bondholders (who lent the money to build the capital improvements); and (2) the amount of "Assessed Value" (AV) in the district for the tax year. In addition, other components are used, such as any remaining balance from the prior year and revenue from other sources. The table below shows sample calculations (in the simplest form). Notice that a change to any component may change the resulting Tax Rate.

Component	Sample A	Sample B	Sample C	Sample D
Annual Bond Repayment Amount	$120,049	$120,049	$120,049	$124,444
Divided by Assessed Value for the District	$723,168,401	$727,222,222	$718,777,777	$723,168,401
Tax Rate	.0166%	.0165%	.0167%	.0172%

The goal is to keep the tax rates as low as possible for the property owners, while ensuring that the Debt Service Rate is sufficient to make the necessary annual payments to avoid defaulted bond payments.

Unsecured tax bills use the prior year's calculated Debt Service Rate.

Did you know!

The County Auditor is required to calculate the K-12 schools' and Community Colleges' Debt Service Rate. If the K-12 Schools/Community Colleges are "inter-county" (boundaries existing in more than one county), then a "lead county" is assigned who calculates the Debt Service Rates and transmits it to the other County Auditor(s). For El Dorado County, there are two inter-county K-12 Schools/Community Colleges: Tahoe-Truckee Unified School District (Placer County is the lead) and Los Rios Community College (Sacramento County is the lead).

With the exception of K-12 Schools and Community Colleges, independent local agencies calculate their own annual Debt Service Rates and transmit them to the County Auditor for application. This includes the El Dorado Irrigation District and Cameron Park Community Services District.

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IS THERE A LIMIT ON THE ANNUAL RATE FOR THE GENERAL OBLIGATION (G/O) BONDS?

There is normally no limit on the annual rate as there is a legal obligation to repay the bondholders 100% of the amount due that year. Many elections included a 'good faith maximum rate estimate' in their ballot information. While these good faith estimates were methodically computed based on relevant data projections, they are covering a future period of 25-30 years with many unknowns. To see the good faith estimate for each G/O bond, please see the document labeled *Fundamentals for Debt Service of each General Obligation Bond in El Dorado County*.

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HOW MANY MORE YEARS WILL THE G/O BONDS BE ON MY TAX BILL?

G/O bonds are long-term debt service typically lasting 25-30 years. Please see our Internet page entitled "Ad Valorem Tax Rates" where you may find this information for each G/O bond in the document labeled *Fundamentals for Debt Service of each General Obligation Bond in El Dorado County*.

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I DON'T HAVE CHILDREN IN SCHOOL. DO I HAVE TO PAY THE SCHOOL BONDS?

Presuming you are asking about "voter-approved general obligation debt service (G/O bonds)", you must pay the same tax rate as the other properties in the district. G/O bonds are computed on the Net Assessed Value of the property, pursuant to the California State Constitution.

If you are asking about "Qualified Special Taxes", please see the question, *"I live in the Bay Area (or have friends who live in the bay area), where senior citizens are exempt from school bonds. Can I be exempted in El Dorado County too? If not, why not?"*

Did You Know!

The proceeds of G/O school bonds may only be used for capital improvements rather than operational expenses or administrator/teacher salaries.

Proposition 13 did not change the methodology of using a net Assessed Value-based tax rate for G/O Bonds.

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I AM A SENIOR CITIZEN. DO I HAVE TO PAY THE SCHOOL BONDS?

Presuming you are asking about "voter-approved general obligation debt service (G/O bonds)", you must pay the same tax rate as the other properties in the district. G/O bonds are computed on the Net Assessed Value of the property, pursuant to the California State Constitution.

If you are asking about "Qualified Special Taxes", please see the question, *"I live in the Bay Area (or have friends who live in the bay area), where senior citizens are exempt from school bonds. Can I be exempted in El Dorado County too? If not, why not?"*

Did You Know!

The proceeds of G/O school bonds may only be used for capital improvements rather than operational expenses or administrator/teacher salaries.

Proposition 13 did not change the methodology of using a net Assessed Value-based tax rate for G/O Bonds.

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I LIVE IN THE BAY AREA (OR HAVE FRIENDS WHO LIVE IN THE BAY AREA), WHERE SENIOR CITIZENS ARE EXEMPT FROM SCHOOL BONDS. CAN I BE EXEMPTED IN EL DORADO COUNTY TOO? IF NOT, WHY NOT?

Your property may qualify for exemption of a "Qualified Special Tax" **if**

1) The property is located within the Tahoe-Truckee Unified School District (a K-12 school district located in the northeastern end of El Dorado County along parts of the western shore of Lake Tahoe); and
2) The property owner is ≥65 years old or receiving Supplemental Security Income for a disability regardless of age.

If you believe your property is located within the Tahoe-Truckee Unified School District, please contact the district for further information.

Property located in the remaining part of El Dorado County has no such exemption available because no other K-12 school district in El Dorado County has "Qualified Special Taxes". The remaining part of El Dorado County has "registered voter approved general obligation debt service (G/O bonds)", rather than "Qualified Special Taxes".

Throughout the state (and seemingly prevalent in the San Francisco Bay Area) many school districts levy Qualified Special Taxes, which are **not** the same as G/O Bonds. G/O Bonds are based on a tax rate levied upon the net Assessed Value of each property within the district without regard to age. Meanwhile Qualified Special Taxes are not based upon the value of the property, but may provide an exemption for taxpayers 65 years of age or older or for persons receiving Supplemental Security Income for a disability, regardless of age (if passed by the voters with those provisions).

Did You Know!

Both Qualified Special Taxes and G/O Bonds are approved by the registered voters. But Qualified Special Taxes are a special type of Special Taxes and available only to K-12 school districts pursuant to Government Code §50079 with passage of at least ⅔ of the registered voters. Meanwhile G/O Bonds are pursuant to Education Code with a ⅔ or 55% threshold (depending on whether approved under Proposition 39).

Qualified Special Taxes and G/O Bonds are very different from each other. For instance, Qualified Special Taxes may be used for a wide range of purposes, as approved by the voters. However, the proceeds of G/O school bonds may only be used for capital improvements rather than operational expenses or administrator/teacher salaries.

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WHAT TYPE OF SENIOR CITIZEN EXEMPTIONS EXIST WITHIN EL DORADO COUNTY?

The County has the same exemptions as provided for in the Constitution and/or state law for statewide application.

For ad valorem property taxes (based on the Assessed Value of the property), there is no specific senior exemption. However, there are a several state Constitution provisions and/or state laws that may benefit senior citizens:

- Proposition 13 changed California's property tax methodology from a "market value" basis to an "acquisition value" basis. As such, a senior citizen who has owned a property for many years typically has a much lower Assessed Value than a younger counterpart (e.g. a younger person owning an identical home next door for a shorter period of time). Thus, Proposition 13 has somewhat of a "built-in feature" to shelter the Assessed Value for senior citizens owning property for a long period of time. Please contact the Assessor for further information as to how Proposition 13 affects the Assessed Value.
- Proposition 60/110 may be available for qualifying property owners (age 55 or older) who want to transfer their base year value to a replacement dwelling, where both dwellings are located within El Dorado County. Specific additional requirements exist. Please contact the Assessor for further information.
- Proposition 90/110 may be available for qualifying property owners (age 55 or older) who want to transfer their base year value from their dwelling located in another county to a replacement dwelling located in El Dorado County. Specific additional requirements exist. Please contact the Assessor for further information.
- Property Tax Postponement Program may be available for qualifying property owners (age 62 or older) with certain income qualifications. Specific additional requirements exist. Please contact the Tax Collector for further information.

For non-ad valorem direct charges (not based on the value of the property), there is a provision in state law that may provide for "Qualified Special Taxes" to exempt senior citizens (age 65 or older). In El Dorado County there is only one Qualified Special Tax, which is imposed by the Tahoe-Truckee Unified School District (the western shore of Lake Tahoe for El Dorado County). Senior citizens owning property within the Tahoe-Truckee Unified School District should contact the district for further information.

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I AM A CALENDAR-BASED TAXPAYER, WHY DOES THE COUNTY USE A NON-CALENDAR-BASED TAX YEAR?

California counties are political subdivisions of the State. As such, all counties in the state must use the same fiscal year as the State. This fiscal year is July-June. Thus, the Tax Year and the Fiscal Year have equivalent timeframes.

Did You Know!

Most local agencies within El Dorado County use the July-June fiscal year. However, certain districts use a calendar year (El Dorado Irrigation District) or other Fiscal Year Endings (City of South Lake Tahoe uses September 30).

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I RECENTLY PURCHASED A PROPERTY. DO I HAVE TO PAY THE OLD OWNER'S BILL OR WILL I GET MY OWN BILL?

You may need to pay both the old owner's bill plus your own Supplemental Bill. Please check with the Tax Collector to validate all relevant bills have been paid to avoid late payment penalties.

The Statewide Lien Date is January 1st of each year, but the actual Tax Year doesn't begin until 6 months later on July 1st and ends the following June 30th. "Regular Roll" Tax Bills are normally mailed in September following the January 1st lien date. The Regular Roll Tax Bill will always be based on the January 1 lien date's Assessed Value and will not change because of a subsequent change in owner. The Regular Roll Tax Bill is secured to the property and must be fully paid. The question of "who" pays this bill is a private contractual matter between the seller and buyer. If you acquired the property prior to July 1, most likely you agreed to pay the next roll year's Regular Roll Tax Bill since you would own the property on July 1. If you acquired the property after July 1, there is a good chance that you were given a credit in your escrow for the days from July 1 that you didn't own the property and that your sales contract tasks you (or your agent) to actually pay the Regular Roll Tax Bill (check your sales contract and your escrow papers).

However, your change in ownership will be recognized in a separate, stand-alone process called Supplemental Taxation (see the *SUPPLEMENTAL TAX BILLS & REFUND CHECKS* section below). This may result in Supplemental Tax Bills and/or Refund Checks. This is a catch up process and is in addition to any billing made on the Regular Roll.

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IS MY PROPERTY TAX BILL CONFIDENTIAL?

No, property tax bills are public information. Certain information can be obtained via phone, written correspondence, and Internet. In addition, 2 public research counters are located in Building B at 360 Fair Lane, Placerville (one in the Assessor's office and the other downstairs adjacent to the grand jury room). In addition, the bills are now available online at *https://taxcollector.edcgov.us/GetLicense.aspx*.

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I HAVE HEARD THAT MY PROPERTY IS NOT ON PROPOSITION 13. IS THAT CORRECT?

All real property in the State of California participates in Proposition 13 regardless of when you acquired the property. This includes both residential and commercial property. Proposition 13 establishes constitutional parameters for both the Assessed Value of the property and the Tax Rate.

Confusion may occur because some properties' Assessed Values are also on Proposition 8 (due to declines in Fair Market Value). Additional confusion may occur because Proposition 13 (passed in 1978) required Assessed Values to be "rolled back" to 1975 where ownership hadn't changed.

Additional information regarding Assessed Values may be obtained from the Assessor by visiting his website http://www.edcgov.us/Assessor/ or by calling his office (530) 621-5719.

Did You Know:

In California, Proposition 13 established a 1975 base year value for property until a new base year value is appraised as a result of a change in ownership or new construction. By statute, a maximum 2% increase is applied to the base year value annually (based upon the California Consumer Price Index as calculated by the State Board of Equalization and transmitted to County Assessor's annually). This value is called the trended or factored base year value. However, Proposition 13 made no provision for a decline in value.

A subsequent constitutional amendment (Proposition 8) requires the Assessor to recognize a temporary loss in value. Each year, the Assessor is to enroll the lower of either the factored base year value or current fair market value on the lien date, January 1st. Under Proposition 8, the Assessed Value is reviewed annually and increased or decreased according to the market, until the market value once again exceeds the factored base year value. At that time, the trended or factored base year value is re-enrolled, regardless of how high the market value climbs. Since the Proposition 8 value is driven by the market, these temporary decreases or increases may be greater than 2%.

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THE WRONG ADDRESS IS ON THE BILL. HOW DID IT GET THERE AND HOW DO I CHANGE IT?

The address is placed on the tax roll according to your instructions. You provide an address when you:

- Record a deed,
- File a Preliminary Change of Ownership form, and/or
- Request the Assessor to change your address.

It is important to notify the Assessor of any mailing address changes. To make changes for future billing please contact the Assessor's office. If you believe billing/refunds/correspondence have been sent to an old/wrong address, please contact the department you believe may have sent the billing/refunds/correspondence.

Did You Know!

Tax Bills are available online at the Tax Collector's office.

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"REGULAR ROLL" TAX BILLS & REFUNDS

HOW WAS MY TAX BILL CALCULATED?

The Auditor calculates the property's tax liability by multiplying the Net Assessed Value (determined by the Assessor) by the appropriate Tax Rate. The Auditor may also append the bill with non-ad valorem (non value based) Direct Charges, at the express written direction of various local districts/agencies.

Did you know!

El Dorado Irrigation District's G/O bond's Tax Rate is multiplied by the Assessed Value of just the Land Assessed Value rather than the Net Assessed Value (Land + Improvements + Other Property – Exemptions). This explains why it is shown as a separate line item on your tax bill.

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WHY DID MY PROPERTY TAX BILL CHANGE FROM LAST YEAR?

Each roll year is unique and stands alone. Any change in any of the factors in the table below could cause a change in the total amount of the Tax Bill. Commonly, more than one of these factors changes from year to year. You will want to compare your Tax Bills details to see where the changes are.

Factor	Who to Contact
Assessed Valuation	Assessor
Tax Rate	Contact phone number is listed adjacent to each line item on the Tax Bill
Direct Charges levied	Contact phone number is listed adjacent to each line item on the Tax Bill

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I THOUGHT A TAX BILL COULDN'T EXCEED 1% OF THE ASSESSED VALUE. WHY DOES MY BILL EXCEED 1%?

Proposition 13 changed the State Constitution to limit the "general tax" portion of the "ad valorem" (based on value) tax rate to 1% of the net assessed value. However, Proposition 13 also allowed for voter-approved general obligation debt service (G/O bonds) which will cause the rate to exceed 1% (please see What does the Tax Rate consist of and why is it higher than 1%?). In addition, Direct Charges (non ad-valorem items) may be placed on the tax bill at the express written direction of various local districts.

Did you know!

The general tax portion (the 1%) is split among approximately 80 local districts within the County. Contrary to popular belief, NO property tax money is sent to the State. This popular misconception may have occurred since State Law over the years has diverted certain property tax money from local districts to the local K-12 school districts and community college districts. Since the K-12 school districts are generally backfilled by the State, the State provides that much less money for each dollar that is diverted from other local districts.

Prior to Proposition 13, each local district calculated its own levy rate, which was transmitted to the Auditor for inclusion on the tax bills within the respective local district.

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MY REALTOR/TITLE/MORTGAGE COMPANY SAID THE TAX RATE WOULD BE APPROXIMATELY 1.25%. IS THAT ACCURATE?

Tax rates in El Dorado County are all less than 1.09%. However, there may be items placed on the tax bill that are not related to the value of the property. These are called Direct Charges and may be comprised of voter-approved Special Taxes, Benefit Assessments, etc. Some properties have no Direct Charges while others have as many as 13. Direct Charges may be as little as 50¢ or exceed $100,000 per line item. For further information and/or to look up a specific property's Direct Charges, please visit the Auditor-Controller's website at *http://www.edcgov.us/auditor-controller/proptax/PT_direct_apn.html* or view the tax bill at *https://taxcollector.edcgov.us/GetLicense.aspx*.

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IS THERE A WAY TO CALCULATE MY TAX BILL FOR NEXT YEAR?

Several key factors are involved in the calculation of your tax bill. These include:

- Assessed Valuation - If your property has had no changes in ownership or completion of new construction, you may want to presume a maximum of a 2% increase.
- Tax Rate – The 1% is stable and doesn't change, but the G/O Bond rate(s) typically do change each year. The two primary components to compute a tax rate are the amount of money necessary to repay to the bondholders and the Assessed Valuation of the District as a whole. A 10+ year history of the Tax Rate by Tax Rate Area (TRA) is available online at *http://www.edcgov.us/Auditor-Controller/PropTax/Ad_Valorem_Tax_Rates.aspx*. In addition, the District's "good faith estimate" of the maximum Tax Rate is available online *at Fundamentals for Debt Service of each General Obligation Bond in El Dorado County*. You would also need to be aware of any newly approved G/O bonds.
- Direct Charges – Only the district that levies the Direct Charge can answer that question. The contact telephone number for each Direct Charge is located on your tax bill. You would also need to be aware of any newly approved Direct Charges.

Your knowledge of your specific property may best determine if you could reasonably estimate your property taxes for the following year.

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WHY DID THE COLOR OF MY TAX BILL CHANGE THIS YEAR?

The Tax Collector changes the color each year for easy recognition. However, "corrected" and "escaped" Regular Roll Tax Bills are always bright green. On the other hand, Supplemental Tax Bills (and any corrected Supplemental Tax Bills) are always red.

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WHY DID I GET ANOTHER TAX BILL (BRIGHT GREEN COLORED)?

This is a "corrected" or "escaped" secured Regular Roll Tax Bill. Most likely, the Assessor changed the Assessed Value of the property causing one of two actions to occur:

- Escaped bills occur when the Assessed Value was increased. The Auditor calculated the tax liability based on the increased amount and created a bill for it. The escape bill is in addition to the "original" Regular Roll Tax Bill. The original Regular Roll Tax Bill remains as a tax liability and should be paid. This basically creates a situation where you are paying 2 bills for the year, which, when summed together, are based upon the total Assessed Valuation.
- Corrected bills may occur when the Assessed Value was decreased. The Auditor recalculated your tax liability and applied any previous payments to it. A green corrected bill is sent out if you still owe the County. If the County owes you, a Refund Claim Form would be mailed.

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WHAT IS THE "999 .75% INTRST PEN R&T506" SHOWN ON THE ESCAPED TAX BILL (BRIGHT GREEN COLORED)?

The Assessor is required to assess Revenue and Taxation Code §506 interest penalty in certain circumstances. If you believe the Escape Bill should not be assessed the §506 interest penalty, please contact the Assessor's office.

The tax liability calculation is done by the auditor. The escaped portion of the assessed value is charged .75% interest per month from the date(s) in which "the taxes would have become delinquent if they had been timely assessed to the date the additional assessment is added to the assessment roll."

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WHAT IS THE "997 25% AV PENALTY R&T504" SHOWN ON THE ESCAPED TAX BILL (BRIGHT GREEN COLORED)?

The Assessor is required to assess Revenue and Taxation Code §504 penalty in certain circumstances. This penalty increases the Escaped Assessed Valuation (AV) by 25%. If you believe the Escape Bill should not be assessed the §504 penalty, please contact the Assessor's office.

The tax liability calculation is done by the auditor as follows: Escaped Assessed Value x 25% x Tax Rate.

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THE ASSESSOR LOWERED MY ASSESSED VALUE, WHY AM I GETTING ANOTHER BILL INSTEAD OF A REFUND?

Please see, *Why did I get another tax bill (bright green colored)?* above.

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THE ASSESSOR LOWERED MY ASSESSED VALUE FOR A PRIOR YEAR, WHY WASN'T THE CURRENT YEAR'S BILL ADJUSTED TO REFLECT THIS CHANGE?

For California property taxes, each year is required to "stand alone". Different Tax Years may not be commingled with each other. Thus, the Auditor recalculates the prior year's tax liability and applied any previous payments to it. A green bill is sent out if you still owe the County. If the County owes you, a Refund Claim Form would be mailed. Meanwhile, the current year's bill is unaffected and will not be changed.

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I RECEIVED A "CLAIM FORM FOR REFUND OF PROPERTY TAXES", WHAT IS IT FOR?

Most likely, the Assessor lowered your Assessed Valuation, which would have included communication of the Assessment Roll Change from the Assessor to you several days to several weeks prior to your receipt of the Claim Form for Refund of Property Taxes. When the Assessor transmitted the change in Assessed Value to the Auditor, the Auditor recalculated the year's tax liability and applied any previous payments to it. If an overpayment occurred, a Refund Claim Form would be mailed. A refund check will be mailed after the Refund Claim Form is both signed by the person(s) who paid the tax and returned to the Auditor.

Did you know!

Generally, state law requires a taxpayer to provide a "verified claim for refund" in order for the Auditor-Controller to make a refund. In addition, state law requires the Auditor to validate who paid the Tax Bill for situations in which the refund amount exceeds $5,000 or the ownership has changed.

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WHY WAS MY REFUND CHECK SENT TO MY MORTGAGE COMPANY OR TITLE COMPANY INSTEAD OF ME?

State law requires the Auditor to validate who paid the Tax Bill for situations in which the refund amount exceeds $5,000 or the ownership has changed. In this situation, if your mortgage company or title company paid your Tax Bill, even if it was in your behalf, State law requires we refund the person(s) who actually paid the Tax Bill. You may want to contact your mortgage/title company if you have any questions regarding their processing to ensure credit to your account.

Did you know!

In California, anyone can pay your Tax Bill. The Tax Collector will accept the first payment received. However, 3rd party payments, alone, do not provide ownership rights to the property.

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CAN YOU JUST APPLY MY REFUND TO ONE OF MY OTHER BILLS?

While we understand that this may suit your needs at times, State Law prevents the County from keeping money that is due you. This is an important protection to you, especially if your other bill isn't due or delinquent for several more months or you have an impound account that pays the other bill. However, there is an exception in which the Tax Collector may seize any refund for the same property and the same owner where taxes are delinquent.

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DO I TO GIVE MY REFUND TO MY MORTGAGE COMPANY?

Since impound agreements are private contractual agreements between you and your mortgage company, the County has no knowledge of what your specific impounding terms require. Please contact your mortgage company if you believe you may need to remit your refund to your impound account to be held in trust by your mortgage company.

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<u>WHY IS THE PREVIOUS OWNER'S OR SOMEONE ELSE'S NAME ON MY TAX BILL?</u>

If you were not the owner of record on January 1, the lien date, the prior owner's name is required to appear on the tax bill. Questions regarding the name and mailing address should be directed to the Assessor.

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SUPPLEMENTAL TAX BILLS & REFUND CHECKS

<u>WHAT TRIGGERS A SUPPLEMENTAL TAX BILL (RED COLORED BILLS) AND/OR REFUND CHECK?</u>

A Supplemental Tax Bill and/or Refund Check may occur when a "Supplemental Event" has occurred. A Supplemental Event is caused by a "change in ownership" and/or "completion of new construction". A Supplemental Tax Bill is based on the changes in Assessed Valuation.

Did you know!

The concept of the Supplemental process is to "catch up" the Assessed Value. In California, Supplemental Taxation laws didn't exist until 1983 (several years after Proposition 13 went into effect). The intent of the Legislature was to "fully implement" Proposition 13 and "promote increased equity among taxpayers by enrolling and making adjustments of taxes resulting from changes in Assessed Value due to changes in ownership and completion of new construction at the time they occur. The Legislature finds and declares that under the law in effect prior to the enactment of this chapter, recognition of these increases is delayed from 4 to 16 months, which results in an unwarranted reduction of taxes for some taxpayers with a proportional and inequitable shift of the tax burden to other taxpayers. ...the adoption of the supplemental roll assessment system is not intended to affect the valuation or assessment provisions applicable to the regular assessment roll."

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<u>HOW DID YOU CALCULATE MY SUPPLEMENTAL TAX BILL AND REFUND CHECK?</u>

Supplemental Tax Bills and Refund Checks are calculated slightly differently from Regular Roll Tax Bills. If the Assessor determines a new Assessed Value for a "Supplemental Event" (change in ownership or completion of new construction), they will mail you a Notice of Supplemental Assessment. After 30 days has elapsed, the Assessor will transmit the information to the Auditor. The Auditor multiplies the change in Assessed Values (New Assessed Value less previous Assessed Value) by the appropriate Tax Rate. The result is then prorated for the number of full months remaining for the Tax Year.

An additional proration of the tax liability may be done if there is a subsequent change in ownership where the "first" Supplemental Event wasn't billed by the time the "subsequent" Supplement Event occurred (R&T§75.54(c)). This proration would be based upon the actual number of days of ownership. In this case, both Supplemental Event owners may be billed/refunded.

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<u>WHEN I HAVE A CHANGE IN OWNERSHIP OR COMPLETE NEW CONSTRUCTION AT SOME POINT DURING THE FISCAL YEAR, WILL I BE TAXED ON THE SUPPLEMENTAL VALUE FOR THE ENTIRE FISCAL YEAR?</u>

No, you are only taxed on the supplemental value for the number of full months remaining in the fiscal year from the date of change of ownership or completion of new construction.

An additional proration of the tax liability may be done if there is a subsequent change in ownership where the "first" Supplemental Event wasn't billed by the time the "subsequent" Supplement Event occurred (R&T§75.54(c)). This proration would be based upon the actual number of days of ownership. In this case, both Supplemental Event owners may be billed/refunded.

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<u>WHY DID I RECEIVE 2 SUPPLEMENTAL TAX BILLS IN THE SAME ENVELOPE (RED COLORED BILLS)?</u>

Most likely you purchased the property or completed new construction between January 1 and June 30. In this case, there are two different Tax Years affected. For instance, if you purchased the property on

2/5/15, then one bill is for the time period of 3/1/14-6/30/15 while the other bill is for the time period of 7/1/15-6/30/16.

Another fairly common scenario is that you completed multiple "Supplement Events" (change in ownership followed by completion of new construction OR multiple completions of new construction) within a fairly short period time span and the Assessor processed them all at the same time. A separate bill will be calculated for each Supplemental Event.

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I RECEIVED 2 SUPPLEMENTAL TAX BILLS IN THE SAME ENVELOPE. WHY IS ONE SO MUCH HIGHER?

Most likely you purchased the property or completed new construction between January 1 and June 30. In this case, there are two different Tax Years affected. One Tax Year would have only been for a few months (the bill with the smaller amount), while the larger bill would be for the full year following. For instance, if you purchased the property on 2/5/15, then one bill is for the time period of 3/1/14-6/30/15 while the other bill is for the time period of 7/1/15-6/30/16. You can look on your bill under your address for the "year" to determine which Tax Year applies.

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I RECEIVED A SUPPLEMENTAL REFUND CHECK. WHAT IS IT FOR?

Supplemental Refund Checks may be generated for the following situations:

- The most common Supplemental Refund Checks are for "negative supplemental assessments". This situation occurs when a "Supplemental Event" has occurred. A Supplemental Event is caused by a "change in ownership" and/or "completion of new construction". A Supplemental Refund Check is based upon a negative change in Assessed Valuation.
- Supplemental Refund Checks may occur if a Supplemental Event is billed and paid, then later determined to be non-appraisable.
- Supplemental Refund Checks may be generated if a Supplemental Event is billed and paid, then later determined that a subsequent change in ownership occurred before the Supplement Event was billed.
- Supplemental Refund Checks may be generated if a Supplemental Event is billed and paid, then later determined that the amount of the supplemental assessment is changed. This is particularly common when a Homeowner's Exemption wasn't input prior to the generation of the first Supplemental Tax Bill.
- Supplemental Refund Checks may be generated if a Supplemental Event is billed and paid, then later determined that the Supplemental Event date is changed.

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I RECEIVED A SUPPLEMENTAL REFUND CHECK WITH 2 LINES ON THE STUB. WHAT DOES THAT MEAN?

Most likely you purchased the property or completed new construction between January 1 and June 30. In this case, there are two different Tax Years affected. One Tax Year would have only been for a few months (the bill with the smaller amount), while the larger bill would be for the full year following. For instance, if you purchased the property on 2/5/15, then one bill is for the time period of 3/1/14-6/30/15 while the other bill is for the time period of 7/1/15-6/30/16. You can look on each line of the stub for the four-digit "year" to determine which Tax Year applies.

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DO I TO GIVE MY SUPPLEMENTAL REFUND TO MY MORTGAGE COMPANY?

Since impound agreements are private contractual agreements between you and your mortgage company, the County has no knowledge of what your specific impounding terms require. Please contact your mortgage company if you believe you may need to remit your Supplemental Refund Check to your impound account to be held in trust by your mortgage company.

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I HAVE AN IMPOUND ACCOUNT. WHY WASN'T MY SUPPLEMENTAL TAX BILL OR REFUND CHECK SENT TO MY MORTGAGE COMPANY?

The Supplemental Tax Bill or Refund Check was sent to you, typically because you are the titleholder to the property. The Assessor is required to use your name as the "event owner" and assessee. State law requires the Auditor to use the assessee(s), as transmitted by the Assessor, in the Supplemental tax liability calculation process.

Since impound agreements are private contractual agreements between you and your mortgage company, the County has no knowledge of what your specific impounding terms require. Please contact your mortgage company if you believe you may need to remit your Supplemental Refund Check to your impound account to be held in trust by your mortgage company.

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IF I PAY MY PROPERTY TAXES THROUGH AN IMPOUND ACCOUNT (E.G., WITH MY MORTGAGE PAYMENT), WILL MY LENDER GET MY SUPPLEMENTAL TAX BILL?

Unlike the Regular Roll Tax Bill, lending agencies is not mailed a copy of the Supplemental Tax Bill directly from the County. When you receive a Supplemental Tax Bill, it is your responsibility to contact your lender to determine who will pay the Supplemental Tax Bill. If you lender wants a copy of the bill, you may want to refer them to the Tax Collector's online site to view the bills at *https://taxcollector.edcgov.us/GetLicense.aspx*.

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CAN MY SUPPLEMENTAL REFUND CHECK BE APPLIED TO ONE OF MY OTHER BILLS?

While we understand that this may suit your specific needs at times, State Law prevents the County from keeping money that is due you. State law requires the Supplemental Refund Check to be paid to you within 90 days of enrollment. This is an important protection to you, especially if your other bill isn't due or delinquent for several more months or you have an impound account that pays the other bill. However, there is an exception in which the Tax Collector may seize any refund for the same property and the same owner when taxes are delinquent.

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WHY DIDN'T YOU JUST CHANGE MY "REGULAR ROLL" TAX BILL INSTEAD OF SENDING ME A SUPPLEMENTAL TAX BILL/REFUND CHECK?

State law requires the Regular Roll Tax Bills and Supplemental Tax Bills/Refund Checks to be kept completely separate. Thus, a Supplemental Tax Bill or Refund Check has ***NO*** effect on the Regular Roll Tax Bill. The Supplemental Tax Bill/Refund is in addition to the Regular Roll Tax Bill. Please contact the Tax Collector at (530) 621-5800 to determine if all tax bills are current.

Regular Roll Tax Bills value the property as of the January 1 lien date, while Supplemental Tax Bills and Refund Checks value the property at the date of change of ownership or completion of new construction.

Did you know!

> *The concept of the Supplemental process is to "catch up" the Assessed Value. Revenue and Taxation Code specifically says, "...the adoption of the supplemental roll assessment system is not intended to affect the valuation or assessment provisions applicable to the regular assessment roll."*

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DOES THE SUPPLEMENTAL BILL/REFUND CHECK REPLACE MY "REGULAR ROLL" TAX BILL?

No, the supplemental process is a stand-alone process and in addition to the Regular Roll Tax Bill. Please contact the Tax Collector at (530) 621-5800 to determine if all tax bills are current.

Did you know!

> *Regular Roll Tax Bills value the property as of the January 1 lien date, while Supplemental Tax Bills and Refund Checks value the property at the date of change of ownership or completion of new construction.*

The concept of the Supplemental process is to "catch up" the Assessed Value. Revenue and Taxation Code specifically says, "...the adoption of the supplemental roll assessment system is not intended to affect the valuation or assessment provisions applicable to the regular assessment roll."

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I'VE ALREADY SOLD THE PROPERTY. WHAT DO I DO WITH THIS SUPPLEMENTAL TAX BILL OR REFUND CHECK?

If you have subsequently sold the property, the purchaser may be entitled to a portion of this Supplemental check pursuant to your sales contract (a private contractual agreement having nothing to do with County Government). It is your responsibility to take care of any proration needed. An exception to this is where the County did *NOT* bill/refund your Supplemental Event prior to the subsequent appraisable change in ownership. In that situation, the Auditor-Controller is statutorily required to prorate your Supplemental Tax Bill or Refund Check between the parties based upon the number of days of ownership in the fiscal year.

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I SOLD A PROPERTY, AND THE NEW OWNERS GOT A SUPPLEMENTAL REFUND CHECK. AM I ENTITLED TO ANY OF IT?

The change in ownership "resets" the Proposition 13 base year value, and this reset is related to the buyer not the seller. The Supplemental Taxation process is a one-time "catch up" to the new owner's Proposition 13 based Assessed Value as compared to the prior owner's Assessed Value. Thus, a Supplemental Tax Bill or Refund check is related to the new owner is "owned" solely by the new owner.

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I ACQUIRED MY PROPERTY SEVERAL MONTHS AGO. WHEN CAN I EXPECT TO GET MY SUPPLEMENTAL TAX BILL OR REFUND CHECK?

Timelines vary from county to county. In El Dorado County you will receive a Supplemental Tax Bill or Refund Check typically 6 months after the Supplemental Event.

Did you know!

Part of the 6-month processing includes a 30-day Statutory waiting period after the Assessor mails you the Notice of Supplemental Event. This provides the property owner time to review the information, discuss the Assessed Value with the Assessor, and file their Homeowner's Exemption form (if applicable).

Generally, the Assessor has 4 years to assess the Supplemental Event.

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WILL I RECEIVE A SUPPLEMENTAL TAX BILL OR REFUND CHECK EVERY YEAR?

Normally you will NOT receive an additional Supplemental Tax Bill or Refund Check more than once presuming you make no further changes in ownership or completion of new construction. The concept of the Supplemental process is to "catch up" the Assessed Value.

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I ALREADY RECEIVED A SUPPLEMENTAL TAX BILL OR REFUND CHECK. WHY AM I NOW GETTING MORE?

There are several different possible reasons for additional Supplemental Tax Bills or Refund checks. These include the following items listed in order of most to least common.

- A Supplemental Event has been previously billed/refunded, and then later determined that a subsequent change in ownership occurred before the supplement event was billed.
- A Supplemental Event has been previously billed/refunded, and then later determined that the amount of the Supplemental Assessment is different. This is particularly common with a Homeowner's Exemption that wasn't input prior to the generation of the first Supplemental Tax Bill or Refund Check.
- You had additional Supplemental Events. Each Supplemental Event is billed independently from any others. For instance:
  - Supplemental Event #1 = You purchased a property.
  - Supplemental Event #2 = A month later you added a swimming pool.
  - Supplemental Event #3 = 3 months later, you completed an addition to the house.

- A Supplemental Event has been previously billed/refunded, and later determined the Supplemental Event is non-appraisable.
- A Supplemental Event has been previously billed/refunded, and then later determined that the Supplemental Event date is different.
- Other miscellaneous reasons. These are uncommon, but do happen occasionally.

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THE END