

**El Dorado County**  
**Auditor-Controller, Property Tax Division (530-621-5470)**

**Supplemental Tax Estimator**

**For Use When Considering Acquiring Property or Performing New Construction**

**Section 1 – Important Information**

- The estimator is based solely upon input made by the User. No warranty is made regarding accuracy of information input by the User.
- Tax Year runs July – June (not calendar year).
- Questions regarding what constitutes a Change in Ownership or Completion of New Construction should be directed to the Assessor.
- Assessed Value is not the same term as Market Value. Please contact the Assessor with any questions regarding Assessed Value.
- The estimator is not a tax bill. Do not attempt to pay the Tax Collector based on this estimating tool.
- No warranty is made to the User regarding the estimator. Use of this estimating tool is at the sole discretion of the User.
- Supplemental Assessments & Supplemental Tax Liabilities are calculated pursuant to California Revenue and Taxation Code §75 et seq.

**Section 2 – Is This the Right Estimating Tool for the Scenario?**

A	Have you acquired the property or completed new construction of some type?	<input type="checkbox"/> No, I'm considering it. Go to Section 3. <input type="checkbox"/> No, it's in process, but I'm not the owner yet. Go to Section 3. <input type="checkbox"/> No, it's in process, but the new construction isn't complete yet. Go to Section 3. <input type="checkbox"/> Yes. Go to Row B.
B	Have you received a 'Notice of Supplemental Assessment' yet from the Assessor?	<input type="checkbox"/> No. Go to Section 3. <input type="checkbox"/> Yes. Use the estimator entitled <i>Supplemental Tax Estimator – For Use When Assessor Has Issued a 'Notice of Supplemental Assessment'</i> located on the same webpage.

**Section 3 – Supplemental Tax Liability Estimate**

C	Estimate Month to Complete Property Acquisition <u>OR</u> Newly Constructed Improvement to Property:																												
D	Type of Supplemental Event: <ul style="list-style-type: none"> <li>• Choose one column or the other (not both) for Rows E and F.</li> <li>• New Construction with a Builders Exclusion may be included with the subsequent sale's supplemental tax liability.</li> </ul>	<u>Change in Ownership</u>	<u>New Construction</u>																										
E	Estimate Fair Market Value of Property Acquired <u>OR</u> Newly Constructed Improvement to Property:																												
F	Estimate Existing Assessor's Assessed Value: (see current tax bill and/or Assessor records; exclude exemptions)		0																										
G	Estimate Any New Exemptions: (default is zero; enter as a positive number)																												
H	Change to Assessed Value (mathematical result):																												
I	Estimate Tax Rate Total: <ul style="list-style-type: none"> <li>• Could use current year secured tax bill.</li> <li>• Is the sum of the 1% Prop 13 general tax rate PLUS any Voter Debt tax rates.</li> <li>• Ranges from 1.029000% to 1.099000%. Specific Tax Rate Totals are located online at <a href="http://www.edcgov.us/Auditor-Controller">www.edcgov.us/Auditor-Controller</a>.</li> <li>• Estimator presumes same tax rate for all Supplemental tax years related to a particular Supplemental Event.</li> <li>• Excludes All Non-value related Direct Charges (e.g. Mello-Roos).</li> </ul>		%																										
J	Multiplication Result:																												
K	Month Factor for Tax Year Of Supplemental Event: <ul style="list-style-type: none"> <li>• Tax Year runs July – June (not calendar year)</li> </ul> <table style="margin-left: 100px; border: none;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black;">If Month in Row C Is</th> <th style="text-align: left; border-bottom: 1px solid black;">Use Month Factor</th> </tr> </thead> <tbody> <tr><td>July</td><td>.93</td></tr> <tr><td>August</td><td>.83</td></tr> <tr><td>September</td><td>.75</td></tr> <tr><td>October</td><td>.67</td></tr> <tr><td>November</td><td>.58</td></tr> <tr><td>December</td><td>.50</td></tr> <tr><td>January</td><td>.43</td></tr> <tr><td>February</td><td>.33</td></tr> <tr><td>March</td><td>.25</td></tr> <tr><td>April</td><td>.17</td></tr> <tr><td>May</td><td>.08</td></tr> <tr><td>June</td><td>.00</td></tr> </tbody> </table>	If Month in Row C Is	Use Month Factor	July	.93	August	.83	September	.75	October	.67	November	.58	December	.50	January	.43	February	.33	March	.25	April	.17	May	.08	June	.00		
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L	Month Factor for Tax Year After Supplemental Event: <ul style="list-style-type: none"> <li>• Tax Year runs July – June (not calendar year)</li> </ul> <table style="margin-left: 100px; border: none;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black;">If Month in Row C Is</th> <th style="text-align: left; border-bottom: 1px solid black;">Use Month Factor</th> </tr> </thead> <tbody> <tr><td>July - December</td><td>.00</td></tr> <tr><td>January - June</td><td>1.00</td></tr> </tbody> </table>	If Month in Row C Is	Use Month Factor	July - December	.00	January - June	1.00																						
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O	<b>Total Estimated Supplemental Tax Liability</b> (based on User input): <ul style="list-style-type: none"> <li>• Supplemental taxes are generally secured to the property.</li> <li>• Supplemental taxes are in addition to, rather than in replacement of, lien date property tax bills or supplemental bills for other 'event dates'.</li> <li>• If a change of ownership follows the date in Row C, please contact the Auditor-Controller Property Tax Division regarding the possible need for the supplemental tax liability to be prorated between multiple owners pursuant to R&amp;T§75.54(c).</li> </ul>	=																											