



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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Date: November 1, 2021
To: All Districts with Direct Charges on the 2021/22 Secured Tax Roll
From: Joe Harn, CPA
RE: Caldor Fire Information Regarding Direct Charges

My staff and I extend our sympathies to all affected by the Caldor Fire. The Auditor-Controller, Assessor, and Treasurer-Tax Collector have worked closely together to diligently communicate necessary forms and procedures, assist where necessary, and quickly provide property tax calamity relief as allowed by statute.

Direct Charges

Please prepare your staff for taxpayer inquiries regarding direct charges on property affected by the fire. Since direct charges are non-ad valorem (not based on value), direct charges are not eligible for R&T Code §170 calamity treatment.

My office anticipates that the current 2021/22 tax year direct charge levies will not be affected, since most districts use a January 1 lien date for their direct charges. This includes those districts using the information from the Assessor's July 1, 2021 assessment roll/ParcelQuest to determine their direct charge levies.

However, subsequent tax years may be affected if the district's direct charge calculation methodology is based on improved/unimproved and/or number of units. If either of these criteria is used, please be aware that where CAL FIRE reported a parcel's improvements to be 100% destroyed, the Assessor removed only 95% of the improvement value. The remaining 5% represents underground improvements that may have survived and the improvement value attributable to previously paid impact, development and mitigation fees.

An insert will be included (for 632 of the properties with 100% destruction) with the property tax calamity relief check to be mailed to the taxpayer in early-December. This insert will include the following information:

- That Items labeled "Direct Charge" on the 2021/22 property tax bill are ineligible for R&T Code §170 calamity relief.
- There may be a reduction/elimination of certain direct charges for the 2022/23 property tax bill.
- To use the one-time property tax calamity relief check to help pay both installments of the 2021/22 property tax bill.

Impacts on District's General Tax (Proposition 13 Ad Valorem) Revenues

Every district will be affected for its 2021/22 revenues even if outside the fire's boundaries. For further important information, including how future years' revenues will be affected, please see the "Revenue Estimate Letters Per Jurisdiction" located on the page titled "Distribution of Proposition 13's 1% General Property Tax" located at <https://www.edcgov.us/Government/Auditor-Controller>.

Voter Debt (Ad Valorem General Obligation Bond Debt Service)

Currently, only K-14 schools and the Cameron Park CSD has Voter Debt.

For the 2021/22 Tax Year, the districts within the fire scar area would expect to experience a reduced amount of revenue via the supplemental tax roll. For future tax years, the applicable county Auditor-Controller may need to set K-14 affected district debt service rates higher if the K-14 affected district's lien date assessed values are negatively impacted.