

FAQs – El Dorado County Property Tax Bills/Refund Checks

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All Statutory references are California Revenue and Taxation Code (RTC)

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GENERAL INFORMATION

WHAT TYPES OF TAX BILLS ARE PRODUCED?

- Lien date tax bills (AKA regular roll tax bill; regular tax bill; annual tax bill). These tax bills can be on the secured or unsecured tax rolls and are based upon the January 1 statewide lien date.
- Supplemental tax bills.
- Corrected lien date tax bills.
- Corrected supplemental tax bills.

Did you know!

The Tax Collector uses different colors each year for the initial mailing of the lien date tax bills.

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WHICH OFFICE GENERATES PROPERTY TAX REFUNDS?

The Auditor 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 the Auditor Property Tax Division to partially/fully refund a previously paid direct charge.

The Tax Collector generates refunds for the following:

- Overpayment (e.g., the tax bill was for \$2,200 but the check was accidentally written for \$2,300).
- Duplicate payments, where the amount was paid in total more than once.
- Misapplied/Erroneous payments.

Did you know!

Refund checks generated by either office will be cut on check stock of the Auditor-Controller due to State law. To determine which office authorized the check, look at the 'department description' on the stub.

<i>Department Description Says</i>	<i>Authorizing Department</i>	<i>Contact</i>
AU PROPERTY TAX	Auditor Property Tax Division	Auditor Property Tax Division (530) 621-5470 Ext 4
TREASURER/TAX COLLECTOR	Tax Collector	Tax Collector (530) 621-5800

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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 bonded indebtedness (AKA voter debt; G/O Bonds; general obligation bonds, ad-valorem bonds), pursuant to Article XIII of the California Constitution. These are described as 'voter debt' on the tax bill.

For further information, see [What is item labeled 'Proposition 13: 1% General Tax Levy' on the tax bill?](#) and/or [What is the item\(s\) labeled "Voter Debt" on the tax bill?](#)

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WHAT IS ITEM LABELED 'PROPOSITION 13: 1% GENERAL TAX LEVY' ON THE TAX BILL?

The 1% general tax rate has been in place in California since Proposition 13 passed in June 1978 changing the California Constitution. It limits the general tax rate to 1% of the net assessed value.

Did you know!

Prior to Proposition 13, each taxing jurisdiction calculated its own general tax rate and transmitted it to the Auditor Property Tax Division for application to tax bills within its district boundaries.

Proposition 13 rescinded local jurisdictions' ability to levy a general tax rate and limited the general tax rate to 1%, thereby creating a 'countywide pie' of a set amount each year. Proposition 13 established that the

State Legislature, rather than the local jurisdictions, would have the power to determine the manner in which the pie was allocated and distributed.

In 1979, Assembly Bill 8 (AB-8) was adopted to provide procedures for the County Auditor-Controller to allocate property taxes (distribution of the pie). The basic premise of AB-8 allocates to each local jurisdiction the amount it received in the prior year, plus the change that has occurred in the current year within its boundaries. The revenue allocation of the 1% general property tax levy is calculated pursuant to RTC §96.5.

Under the AB-8 method, the 1979/80 base amount for each local jurisdiction within a county was calculated based on the property tax allocated pursuant to Government Code §26912 for 1978/79 and adjusted for the 1979/80 assessed value growth. The property tax allocation percentage for each jurisdiction within a Tax Rate Area (TRA) was then established as the 'Annual Tax Increment Factor'. Thereafter, these Annual Tax Increment Factors are recomputed only when certain activities occur such as boundary changes affecting specific TRAs. Boundary changes such as annexations, detachments, dissolution of districts, formation of new districts, city incorporations, and negotiated agreements, etc. must be accounted for in the applicable TRAs' Annual Tax Increment Factors to calculate the 'Annual Tax Increment' for each TRA used to determine the allocation of the countywide pie.

Proposition 13 revenues are remitted only to local jurisdictions and aren't remitted to the State.

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WHAT IS THE ITEM(S) LABELED "VOTER DEBT" ON THE TAX BILL?

The voter debt has many names including G/O Bonds, general obligation bonds, and ad-valorem bonds. Voter debt is a rate multiplied by some form of the assessed value. Voter debt is restricted and used solely to repay bonded indebtedness of the district pursuant to Article XIII of the California Constitution.

Did you know!

Voter debt is often commonly thought of as 'school bonds'; however, not all vote debt in El Dorado County is for schools. Community service districts, K-12 school districts, and community college districts currently have voter debt in El Dorado County. Voter debt is generally passed by $\frac{2}{3}$ 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 voter debt by 55% of the registered voters within the respective school's boundaries.

Until at least 2035, the Auditor Property Tax Division anticipates that all areas of the county will have at least one voter debt which will cause the tax rate to exceed 1%. G/O Bonds typically last for 25-30 years before being paid off (similar to a mortgage).

El Dorado County tax bills identify voter-approved G/O bonds as "Voter Debt: xxxxxxxxxx yyyy" and includes the district and calendar year the G/O bond was authorized/passed by the registered voters.

Currently, all voter debt in El Dorado County is based on the net assessed value of the property.

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WHAT IS THE ITEM(S) LABELED "DIRECT CHARGES" ON THE TAX BILL?

Direct charges are non-Ad Valorem (non-value related) amounts levied on a per parcel basis which may encompass annual charges for a variety of items to include: voter-approved special taxes (including Mello-Roos Community Facilities Districts), qualified special taxes, benefit/special assessments (including 1915 Act Improvement Districts), Property Assessed Clean Energy (PACE) financing installments, charges for services/fees, delinquent water/sewer bills, and abatements.

Did you know!

The Auditor Property Tax Division places over 650,000-line items of direct charges on the secured tax roll each year. The direct charges are comprised 250 different types of direct charges (controlled by a 5-digit code, numbered 50000 - 99499) from 90 different districts/agencies. Direct charges are due to the Auditor Property Tax Division each year by August 10 to be included on the year's secured tax roll. Direct charges may not be placed on supplemental tax bills pursuant to California Revenue and Taxation Code.

It is the district's responsibility to administer its direct charges and determine the method by which billing/collection will occur. Districts may determine that the most efficient method of billing/collection is

to direct the Auditor Property Tax Division to perform a ministerial duty to place non-Ad Valorem charges (direct charges) on the lien date tax bills. Any over/under/missing charges are the responsibility of the district directing the charge to be placed on the lien date tax bills. Direct charges and their corresponding amounts may change with each roll year.

Please note the following information regarding Liens for Mello-Roos CFD special taxes, 1915 Act Bond special assessments, and Property Assessed Clean Energy (PACE) financing:

- The Liens are recorded with the Recorder-Clerk rather than the Auditor-Controller. A title search would disclose such Liens recorded on a specific property.
- The Lien's annual installments may be included on the lien date tax bill; however, the Lien could exist on a property yet not be included on the lien date tax bill. A title search would determine if such Liens exist on a property.
- Depending on when the Lien is made, the annual installment amount may not be enrolled on the lien date tax bill until the following year. For example, a PACE financing completed in October is ineligible to be placed on the current year secured lien date tax bill and must wait until the following year's secured lien date tax bill (the next September).
- Sellers must deliver a disclosure notice regarding the Lien to the prospective buyer (Civil Code §1102.6b; Government Code §53340.2/53341.5/53754).
- Absent an error (or a recorded "Notice of Intent to Remove Delinquent Assessment/Special Tax Installment" for judicial foreclosure), the Lien's annual installment amount can't be removed by the Auditor Property Tax Division once it is levied by the district and enrolled on the secured lien date tax bill. However, any interested party may contact the [Tax Collector](#) for a lien date tax bill 'separation' application (a fee applies) pursuant to RTC §2801 et seq.

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HOW WAS THE VOTER DEBT RATE CALCULATED FOR THE VOTER DEBT?

Several components are used to calculate the annual voter debt rate. Generally, the two major components are the (1) amount of money needed for the annual repayment to the bondholders (who loaned the money to build the capital improvements); and (2) the amount of 'assessed value' (AV) within 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). A change to any component may change the resulting tax rate for the tax year.

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	.016600%	.016508%	.016702%	.017208%

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

Unsecured lien date tax bills use the prior year's calculated voter debt rate pursuant to RTC §2905.

Did you know!

The County Auditor-Controller is required to calculate the K-12 schools' and Community Colleges' voter debt rate. If the K-12 Schools/Community Colleges are 'inter-county' (boundaries existing in more than one county), then a 'lead county' is assigned to calculate the voter debt rates and transmit it to the other County Auditor Property Tax Division(s). For El Dorado County, there are three inter-county K-12 Schools/Community Colleges with voter debt rates: Tahoe-Truckee Unified School District (Placer County is the lead), Los Rios Community College (Sacramento County is the lead), and Sierra Community College (Placer County is the lead).

With the exception of K-12 Schools and Community Colleges, independent local agencies calculate their own annual voter debt rate and transmit it to the County Auditor Property Tax Division for application. This includes the Cameron Park Community Services District.

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IS THERE A LIMIT ON THE ANNUAL VOTER DEBT RATE?

There is normally no limit on the annual rate since 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 diligently computed based on relevant data projections, they are covering a future period of 25-30 or more years with many unknowns. For a good faith estimate for each voter debt, see [Basic Debt Service Information for Each Voter-Approved Debt in El Dorado County](#).

The goal is to keep the voter debt rates as low as possible for the property owners, while ensuring that the voter debt rate is sufficient to make the necessary annual payments to avoid defaulted bond payments.

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HOW MANY MORE YEARS WILL THE VOTER DEBT BE ON THE TAX BILL?

These are long-term debt typically lasting 25-30 years. See [Ad Valorem Tax Rates](#) for further information including the helpful [Basic Debt Service Information for Each Voter-Approved Debt in El Dorado County](#).

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I DIDN'T VOTE FOR THIS VOTER DEBT; DO I HAVE TO PAY IT?

Once a voter debt has been authorized by the voters, it is a tax obligation on all real/personal property located within the district regardless of:

- Who owned the property at the time of the election.
- Who currently owns the property. Since voter debt typically spans 30 years, the current property owner commonly didn't own the property at the time of the election.
- Whether a person/owner voted in the election.
- Whether a person/owner voted yes or no in the election.
- Whether a person/owner lived in the district boundaries at the time of the election.
- Whether a person/owner lives currently in the district boundaries.

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I DON'T HAVE CHILDREN IN SCHOOL. DO I HAVE TO PAY A LINE ITEM RELATED TO SCHOOLS?

Presuming you are asking about a "voter debt" line item on the tax bill, then yes. The property must pay at the same tax rate as the other properties within the district. Voter debt is computed, pursuant to the State Constitution, on the assessed value of the property rather than whether a child residing on the property attends a public school.

If you are asking about 'Qualified Special Taxes', see [I live in the Bay Area \(or have friends who live in the bay area\), where senior citizens are exempt from the line items related to schools. Can I be exempted in El Dorado County too? If not, why not?](#).

Did You Know!

The proceeds from the sale of bonds for voter debt may only be used for capital/technology improvements rather than operational expenses or administrator/teacher salaries.

Proposition 13 didn't change the methodology of using the net assessed value-based tax rate for voter debt.

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

Presuming you are asking about a "voter debt" line item on the tax bill, then yes. These are voter-approved general obligation debt service (AKA G/O bonds) where the property pays at the same tax rate as the other properties within the district. Voter debt is computed, pursuant to the State Constitution, on the assessed value of the property rather than the age of the property owner or whether a child residing on the property attends a public school.

If you are asking about ‘Qualified Special Taxes’, see [I live in the Bay Area \(or have friends who live in the bay area\), where senior citizens are exempt from the line items related to schools. 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 didn’t 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 THE LINE ITEMS RELATED TO SCHOOLS. CAN I BE EXEMPTED IN EL DORADO COUNTY TOO? IF NOT, WHY NOT?

For a line item labeled ‘voter debt’ (AKA ‘G/O bonds’ or ‘debt service’), the property must pay at the same tax rate as the other properties within the district. Voter debt is computed, pursuant to the State Constitution, on the assessed value of the property rather than the age of the property owner or whether a child residing on the property attends a public school.

You are mostly likely referring to non-value related ‘Qualified Special Tax’. In El Dorado County, only 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) has a Qualified Special Tax. Contact the Tahoe Truckee Unified School District for further information or to apply. 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 a ‘Qualified Special Tax’.

Throughout the State (and seemingly prevalent in the San Francisco Bay Area) many school districts levy Qualified Special Taxes, which aren’t the same as voter debt. Voter debt rates 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 aren’t based upon the value of the property however 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 school Qualified Special Taxes and school voter debt 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 by at least ⅔ of the registered voters. Meanwhile school voter debt is pursuant to Education Code with a ⅔ or 55% threshold (depending on whether approved under Proposition 39).

School Qualified Special Taxes and school voter debt 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 from the issuance of voter debt related bonds may only be used for capital/technology improvements rather than operational expenses or administrator/teacher salaries.

Some districts cover multiple counties. For instance, Los Rios Community College covers a large portion of El Dorado County, all of Sacramento and Yolo counties, and a small portion of Placer and Solano counties.

Until at least 2035, the Auditor Property Tax Division anticipates that all areas of the county will have at least one voter debt which will cause the tax rate to exceed 1%.

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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 California Constitution and/or State law for statewide application.

For ad valorem property taxes (based on the assessed value of the property), no specific senior exemption exists. However, several State Constitution provisions and/or State laws may benefit seniors:

- 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 their younger counterpart (e.g., a younger person owning an identical home next door for a shorter period of time). Thus, Proposition 13 has a 'built-in feature' to shelter the assessed value for senior citizens owning property for a long period of time. Contact the [Assessor](#) for further information as to how Proposition 13 affects the assessed value.
- Proposition 19 is available for qualifying property owners who want to transfer their assessed value to a replacement dwelling. 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. Contact the [Tax Collector](#) or the State 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. Qualified Special Taxes can only be authorized by the voters for K-12 school districts.

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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 cities/districts use a calendar year (e.g., El Dorado Irrigation District) or other fiscal year endings (e.g., 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 TAX BILL, OR WILL I GET MY OWN TAX BILL?

You may need to ensure both the old owner's lien date/supplemental tax bill(s) and your own supplemental tax bill(s) are paid. Check with the [Tax Collector](#) to validate all relevant tax 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 six months later, on July 1st, and ends the following June 30th. Lien date tax bills are normally mailed in September following the January 1st lien date. The lien date tax bill will always be based on the January 1 lien date's assessed value and won't change because of a subsequent change in owner. The lien date tax bill for real property is secured to the property and must be fully paid. The question of 'who pays' the lien date tax bill is a private contractual matter between the seller and buyer (please review your sales/purchase contract and/or escrow documents). If you acquired the property prior to July 1, most likely you agreed to pay the next tax year's lien date tax bill since you owned 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, even though your sales/purchase contract may task you (or your agent) to tender payment to the Tax Collector (check your sales/purchase contract and your escrow papers).

If a supplemental tax bill exists for a prior owner's event date, see [I received a supplemental tax bill/refund check for the prior owner's supplemental event date. Is that right?](#) .

Your change in ownership will be recognized in a separate, stand-alone process called supplemental taxation (see the [SUPPLEMENTAL TAX BILLS & REFUND CHECKS](#) section). This may result in supplemental

tax bills and/or supplemental refund checks. This is a catch-up process and is in addition to any lien date tax bills. The supplemental taxation process typically occurs within four years of the change in ownership.

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IS A TAX BILL CONFIDENTIAL?

No, tax bills are public information. Certain information can be obtained via phone, in person, written correspondence, and Internet. In addition, tax bills are conveniently available online at [Tax Collector](#).

However, certain aspects of the payment (e.g., checking account number or credit card number) may be confidential.

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I HEARD MY PROPERTY ISN'T 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 may also be on Proposition 8 (due to a decline in fair market value) or Proposition 19 (a transfer of the qualifying Proposition 13 assessed value to a replacement property). 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](#) or calling (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 Counties' Assessor annually, presuming no change in ownership or completion of new construction). This assessed value is called the trended/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 under certain conditions/limitation/deadlines. Each year, the Assessor enrolls 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 to the assessed value may be greater than 2%.

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WHAT IS PROPOSITION 19?

Proposition 19 is the transfer of the prior property's assessed value to a new property under certain conditions, limitations, and deadlines. Visit the [Assessor](#) for further information.

For information regarding tax billing process, see [Is my Proposition 19 initially processed via a supplemental tax bill/refund check?](#)

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THE WRONG ADDRESS IS ON THE TAX 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 with the [Assessor](#), 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 tax bills contact the [Assessor](#). If you believe tax bills/refunds/correspondence have been sent to an old/wrong address, contact the department you believe may have sent the tax bills/refunds/correspondence.

Did You Know!

Tax Bills are conveniently available online at [Tax Collector](#).

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WHERE DOES THE MONEY GO AFTER THE TAX BILL IS PAID?

At the end of each month, the Tax Collector transmits a list of the tax bill and money collected to the Auditor Property Tax Division. The Auditor Property Tax Division distributes (AKA apportionment) the money and deposits the applicable amount into each district's fund (AKA account) located in the County Treasury. At that point in time the revenue belongs to the district to use for its approved annual budget.

More specifically, the distribution is as follows:

- Proposition 13's general tax (the 1%) is allocated, pursuant to State Statutes, among approximately 80 local districts within the County. The general tax revenue received by the district is 'discretionary revenue' that may be used for items in the district's annual budget.
- Voter debt taxes are deposited to a restricted account within the specific district's fund to repay that election's bonds.
- Direct charge amounts are deposited to an account within the specific district's fund to be used for purposes authorized for that direct charge.

Did You Know!

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, Office of Education, 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.

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LIEN DATE TAX BILLS & REFUND CHECKS

HOW DO I KNOW THE TAX BILL IS A LIEN DATE TAX BILL INSTEAD OF A SUPPLEMENTAL TAX BILL?

Look at the first three digits of the tax bill's assessment number (e.g., **xxx**-xxx-xxx-xxx):

- Lien date tax bills start with a number in the range of 001 through 974 (e.g., **023**-xxx-xxx-xxx).
- Supplemental tax bills start with a number in the range of 980 through 996. (e.g., **990**-xxx-xxx-xxx).

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HOW WAS THE LIEN DATE TAX BILL CALCULATED?

The Auditor Property Tax Division calculates the property's tax liability by multiplying the net assessed value (determined by the Assessor) by the appropriate tax rate. The Auditor Property Tax Division may also append the lien date tax bill with non-ad valorem (non-value based) direct charges, at the express written direction of various districts/agencies.

An example of a lien date tax bill calculation is shown below.

		¹ Net		
		Assessed		
Tax Code	Description	Tax Rate %	x Value	= Amount
00001	Proposition 13: 1% General Tax Levy	1.000000%	643,000	6,430.00
35002	Voter Debt: Buckeye Elementary Election 2006	0.018000%	643,000	115.74
35602	Voter Debt: El Dorado High School Electn 2008	0.010229%	643,000	65.76
35850	Voter Debt: Los Rios College Election of 2002	0.002900%	643,000	18.64
35851	Voter Debt: Los Rios Collect Election of 2008	0.016300%	643,000	104.80
53201	Spcl Tax: CSA#7 11/4/1997 Ambulance W. Slope	n/a	n/a	25.00
53251	Spcl Tax: CSA#10 Library Zone E Electn 11/2/04	n/a	n/a	25.00
54405	Spcl Tax: El Dorado Hills CSD 11/8/1983 CC&R	n/a	n/a	10.00
73292	Service Chrg: CSA#10 House Hazard Waste Dated 1989	n/a	n/a	17.00
73294	Service Chrg: CSA#10 Solid Waste Dated 1989	n/a	n/a	3.00
Total				<u>6,814.94</u>

	Assessed Values
+ Land	200,000
+ Structural Improvements	450,000
- Homeowner's Exemption	7,000
= Net Assessed Value	<u>643,000</u> ¹

Did you know!

Various assessed value, tax rate, and direct charges components can result in lien date tax bills, that in sum total are very similar/different (see the chart below for examples). Typically, the assessed value is the component with the greatest impact on tax bill calculations; however, some lien date tax bills direct charges total more than the general taxes and voter debt.

Assessed Value	625,000	625,000	625,000	1,000,000
Homeowner's Exemption	7,000	7,000	7,000	7,000
Net Assessed Value	618,000	618,000	618,000	993,000
Tax Rate (1% Prop 13 + Voter Debt)	1.022222%	1.066666%	1.066666%	1.066666%
General Taxes + Voter Debt	6,317.33	6,592.00	6,592.00	10,591.99
Non-Value Based Direct Charges	200.00	200.00	4,200.00	200.00
Billed Tax Amount	<u>6,517.33</u>	<u>6,792.00</u>	<u>10,792.00</u>	<u>10,791.99</u>

State statutes require the tax bill calculation to reject any fraction of a cent (e.g., $0.016300\% \times 643,000 = \104.809 , but the \$.009 is rejected/dropped and the tax bill will show \$104.80).

State statutes provide for a County Board of Supervisors to approve rejecting the odd cent on secured tax bills to allow for two equal installments (e.g., $0.010229\% \times 643,000 = \65.77247 , the fractions of a cent are rejected to make the amount \$65.77. The odd penny may then be rejected to bill an amount of \$65.76, which is equally divisible into two installments of \$32.88 each).

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WHY DID THE PROPERTY LIEN DATE 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 lien date tax bill. Commonly, more than one of these factors changes from year to year. You will want to compare your lien date tax bill 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 LIEN DATE TAX BILL COULDN'T EXCEED 1% OF THE ASSESSED VALUE. WHY DOES THE TAX 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 allows for voter debt tax rates which cause the total tax rate to exceed 1% (see [What does the tax rate consist of and why is it higher than 1%?](#)). Additionally, direct charges (non-ad valorem items) may be placed on the tax bill at the express written direction of various districts/agencies.

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, Office of Education, 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 Property Tax Division for inclusion on the tax bills within the respective local district. Proposition 13 rescinded that authority.

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

Tax rates in El Dorado County have historically been less than 1.099999%. However, there may be items placed on the lien date tax bill that aren't related to the value of the property that a realtor/title company/mortgage company may mistakenly attempt to convert to a tax rate. These non-value related items are called direct charges and may be comprised of Voter-Approved Special Taxes, Benefit Assessments, etc. Some lien date tax bills have no direct charges while others may exceed 15. 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, view the lien date tax bill at [Tax Collector](#) or visit the Auditor Property Tax Division's [Direct Charges \(Non Value Based Items\)](#).

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

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

- Assessed Valuation as of January 1 - If your property has had no change 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 voter debt rate(s) typically do change each year, at least to some extent. 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. Voter debt rates are typically calculated in August each year to prepare the new lien date tax bills. A 10+ year history of the tax rate by tax rate area (TRA) is available online at [Ad Valorem Tax Rates](#). In addition, the District's 'good faith estimate' of the maximum tax rate is available at [Basic Debt Service Information for Each Voter-Approved Debt in El Dorado County](#). You also need to be aware of any newly approved voter debt.
- 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 lien date 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 THE LIEN TAX BILL CHANGE THIS YEAR?

The Tax Collector changes the color each year for easy recognition.

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WHY DID I GET MORE THAN ONE LIEN DATE TAX BILL FOR THE SAME TAX YEAR (AND IT ISN'T A SUPPLEMENTAL TAX BILL)?

If it is for the same amount, that would typically indicate a duplicate printing (frequently at the request of a new owner when the lien date tax bill was initially sent to the previous owner).

If it is for a different dollar amount (and the tax bill's Assessment Number first three digits are in the range of 001 to 974), it is typically a 'corrected' or 'escaped' lien date tax bill. Reasons include changes to assessed value and or direct charges. Most commonly, the Assessor changed the assessed value of the property causing one of two actions to occur:

- Escaped tax bills occur when the assessed value was increased. The Auditor Property Tax Division calculated the tax liability based on the increased amount and created an escaped tax bill for it. The escape tax bill is in addition to the 'original' lien date tax bill and may end in with something other than xxx-xxx-xx-000 (e.g., xxx-xxx-xx-001, xxx-xxx-xx-100, xxx-xxx-xx-200, etc.). The original lien date tax bill remains as a tax liability and should be paid. This basically creates a situation where you are paying two lien date tax bills for the year, which, when summed together, are based upon the total assessed valuation.
- Corrected lien date tax bills may occur when the assessed value was decreased. The Auditor Property Tax Division recalculated your tax liability and applied any previous payment(s) to it. A corrected lien date tax bill is sent
- if you still owe the County. If the County owes you, a refund check (or refund claim form) would be sent.

Did you know!

All tax bills created/printed in the current tax year cycle (June – July) have the cycle printed at the top of the tax bill. That information doesn't necessarily indicate the tax year for which the tax bill is related. To determine the tax bill's tax year:

- *The tax bill's Important Messages (upper right-hand corner) will frequently display applicable tax year/escape year.*
- *The payment stub(s) will always display the applicable tax year as "tax year yyyy".*

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WHAT IS "TAX CODE 99951, \$506 .75% INTEREST CHARGE ESCAPE ASSESS VALUE" SHOWN ON THE ESCAPED TAX BILL)?

The Assessor is required to assess RTC §506 interest penalty in certain circumstances. If you believe the escaped tax bill should not be assessed the RTC §506 interest penalty, contact the [Assessor](#).

The tax liability calculation is computed by the Auditor Property Tax Division. 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 input by the Assessor.

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WHAT IS "TAX CODE 99944, 25% PENALTY ON ASSESSED VALUE" SHOWN ON THE ESCAPED TAX BILL?

The Assessor is required to assess RTC §504 penalty in certain circumstances. This penalty increases the escaped assessed value (AV) by 25%. If you believe the escape tax bill shouldn't be assessed the RTC §504 penalty, contact the [Assessor](#).

The tax liability calculation is computed by the Auditor Property Tax Division as follows: Escaped Assessed Value X 25% X Tax Rate.

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

See [Why did I get more than one lien date tax bill for the same tax year \(and it isn't a supplemental tax bill\)?](#).

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THE ASSESSOR LOWERED THE ASSESSED VALUE FOR A PRIOR YEAR, WHY WASN'T THE CURRENT YEAR'S LIEN DATE TAX 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 Property Tax Division recalculates the prior year's tax liability and applies any previous payments to it. A corrected tax bill is sent if you still owe the County. If the County owes you, a refund check (or Refund Claim Form) would be sent. Meanwhile, the current year's lien date tax bill is unaffected and won't be changed.

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I RECEIVED A REFUND CHECK, WHAT IS IT FOR?

Property tax refund checks are issued by both the [Auditor Property Tax Division](#) and the [Tax Collector](#). If authorized by the Auditor Property Tax Division, then typically either the assessed value or a direct charge was reduced. The Assessor would have communicated an assessed value reduction typically a few weeks prior to your receipt of the refund check. When the Assessor transmits a change in assessed value to the Auditor Property Tax Division, the Auditor Property Tax Division recalculated the year's tax liability and applied any previous payments to it. If an overpayment occurred, a refund check would typically be sent.

Did you know!

State statutes generally allow the Auditor Property Tax Division the option to send the refund check to the Assessee (versus the person who tendered payment to the Tax Collector) if the refund amount is less than \$10,000 and there has been no change in ownership.

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

Most likely, it is due to a successful appeal to the County Assessment Appeals Board resulting in a refund exceeding \$10,000, where the appeal wasn't marked as a claim for refund. In this case, the Auditor Property Tax Division is unable to cut a refund check until the signed form is returned. Contact the [Auditor Property Tax Division](#) with any questions.

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

State law requires the Auditor Property Tax Division to validate who paid the lien date tax bill for situations in which the refund amount exceeds \$10,000 or the ownership has changed (and where the refund isn't due to certain a type of exemption such as disabled Veteran, church, and school. In this situation, if your mortgage company or title company paid your lien date tax bill, even if it was in your behalf, State law requires the Auditor Property Tax Division to refund the person(s) who actually paid the lien date 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 tender payment to the Tax Collector for a tax bill. The Tax Collector will accept the first payment received. However, 3rd party payments, alone, don't provide ownership rights to the property.

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CAN THE REFUND BE AUTOMATICALLY APPLIED TO ONE OF MY OTHER TAX BILLS?

While the Auditor Property Tax Division staff understands this may suit your needs at times, State law prevents the Auditor Property Tax Division from keeping money that is due you. This is an important protection for you, especially if your tax bill isn't due or delinquent for several more months or you have an impound account to pay tax bills. However, an exception exists where the Tax Collector may intercept any refund for the same property and the same owner where taxes are delinquent or defaulted. If intercepted, the Auditor Property Tax Division will send a notice to you.

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DO I HAVE TO GIVE THE REFUND TO MY MORTGAGE COMPANY?

Since an impound agreement is a private contractual agreement between you and your mortgage company, the County has no knowledge of your specific impounding terms/requirements. Please contact your mortgage company to see if you need to remit your refund to your impound account.

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WHY IS THE PREVIOUS OWNER'S OR SOMEONE ELSE'S NAME ON THE LIEN DATE TAX BILL?

If you were not the assessee on Statewide Lien Date of January 1, the prior owner's name is required to appear on the lien date tax bill. Questions regarding the name and mailing address should be directed to the [Assessor](#).

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SUPPLEMENTAL TAX BILLS & REFUND CHECKS

HOW DO I KNOW THE BILL IS A SUPPLEMENTAL TAX BILL INSTEAD OF A LIEN DATE TAX BILL?

Look at the first three digits of the tax bill's assessment number (e.g., **XXX**-xxx-xxx-xxx):

- Lien date tax bills will start with a number in the range of 001 through 974 (e.g., **023**-xxx-xxx-xxx).
- Supplemental tax bills will start with a number in the range of 980 through 996. (e.g., **990**-xxx-xxx-xxx).

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WHAT TRIGGERS A SUPPLEMENTAL TAX BILL AND/OR SUPPLEMENTAL REFUND CHECK?

A supplemental tax bill and/or refund check may occur when a 'supplemental event' has occurred. A supplemental event is caused by an appraisable 'change in ownership' and/or 'completion of new construction'. A supplemental tax bill is based on the changes in assessed value.

Did you know!

The concept of the supplemental taxation 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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HOW IS THE SUPPLEMENTAL TAX BILL/REFUND CHECK CALCULATED?

Supplemental tax bills and refunds are calculated slightly differently from lien date tax bills. If the Assessor determines a change in ownership or completion of new construction is appraisable under supplemental taxation laws, they will send you a Notice of Supplemental Assessment typically within four years of the supplemental event. After 30 days has elapsed, the Assessor transmits the information to the Auditor Property Tax Division. The Auditor Property Tax Division multiplies the change in assessed values (new assessed value less previous assessed value) by the appropriate year's tax rate. The result is then prorated for the number of full months remaining for the tax year (the tax year runs July – June).

A supplemental event during the months of January – May will result in two supplemental tax calculations because of the number of lien dates impacted. For example, a 2/5/2025 change in ownership supplemental event will affect both the 1/1/2024 lien date (March – June 2025 of the 2025/26 tax year)

and the 1/1/2025 lien date (July 2025 – June 2026 of the 2025/26 tax year). This happens because the new owner wasn't the owner on the 1/1/2024 lien date or the 1/1/2025 lien date.

An example of a supplemental event occurring in each month is shown in the chart below (all other factors are identical).

Month of Supplemental Event	July	August	September	October	November	December	January	February	March	April	May	June
New Assessed Value	625,000	625,000	625,000	625,000	625,000	625,000	625,000	625,000	625,000	625,000	625,000	625,000
- Homeowners Exemption	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
- Old Assessed Value	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
= Change in Net Assessed Value	118,000	118,000	118,000	118,000	118,000	118,000	118,000	118,000	118,000	118,000	118,000	118,000
x Tax Rate	1.055555%	1.055555%	1.055555%	1.055555%	1.055555%	1.055555%	1.055555%	1.055555%	1.055555%	1.055555%	1.055555%	1.055555%
= Result (before Month Factor applied)	1,245.55	1,245.55	1,245.55	1,245.55	1,245.55	1,245.55	1,245.55	1,245.55	1,245.55	1,245.55	1,245.55	1,245.55
x Full Months % Remaining	92%	83%	75%	67%	58%	50%	42%	33%	25%	17%	8%	0%
= Billed Tax Amount	1,145.91	1,033.81	934.16	834.52	722.42	622.77	523.13	411.03	311.38	211.74	99.64	-
Plus a supplemental tax bill computed for the entire following tax year?	No	No	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes

An additional proration of the tax liability between new and old assessee may be calculated if there is a subsequent change in ownership (where the 'first' supplemental event wasn't billed by the time the 'subsequent change in owner' supplemental event occurred) (RTC §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 and/or refunded.

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CAN I ESTIMATE WHAT THE SUPPLEMENTAL TAX BILL/REFUND CHECK WILL BE?

Yes. The [Supplemental Taxes & Estimator](#) contains two different types of supplemental tax estimators:

- One for use when considering acquiring property or performing new construction.
- One for use when the Assessor has issued a 'Notice of Supplemental Assessment'.

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IF I CHANGE OWNERSHIP OR COMPLETE NEW CONSTRUCTION DURING THE TAX YEAR, WILL I BE TAXED ON THE SUPPLEMENTAL ASSESSMENT FOR THE ENTIRE TAX YEAR?

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

An additional proration of the tax liability may be calculated if there is a subsequent change in ownership (where the 'first' supplemental event wasn't billed by the time the 'subsequent' supplemental event occurred) (RTC §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 and/or refunded.

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WHY DID I RECEIVE 2 SUPPLEMENTAL TAX BILLS IN THE SAME ENVELOPE?

Mostly likely, you purchased the property or completed new construction between January 1 and May 31. In this case, there are two different tax years affected. For instance, if you purchased the property on 2/5/2025, then one supplemental tax bill is for the time period of March – June 2025 while the other supplemental tax bill is for the time period of July 2025 – June 2026. It may be helpful to look at the first three digits of the supplemental tax bill's assessment number (e.g., **XXX**-xxx-xxx-xxx) along with the chart below to understand the supplemental tax bill.

Supplemental Event Type	Partial Year (the Older Year)	Full Year (the Newer Year)
Change in Ownership	980-xxx-xxx-xxx	981-xxx-xxx-xxx
	990-xxx-xxx-xxx	991-xxx-xxx-xxx
Completion of New Construction	985-xxx-xxx-xxx	986-xxx-xxx-xxx
	995-xxx-xxx-xxx	996-xxx-xxx-xxx

Another common scenario is multiple supplemental events (e.g., a change in ownership followed by completion of new construction) within a fairly short period time span and the Assessor processed all of

them at the same time causing the Auditor Property Tax Division to create all the supplemental tax bills at the same time. A separate supplemental tax bill will be calculated for each supplemental event. The Tax Collector typically mails all supplemental tax bills with the same name/address in the same envelope, if the bills were created at the same time.

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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 May 31. In this case, there are two different tax years affected. One tax year would have only been for a few months (the supplemental tax bill with the smaller amount), while the larger supplemental tax bill would be for the following full tax year. For instance, if you purchased the property on 2/5/2025, then one supplemental tax bill is for the time period of March – June 2025 while the other supplemental tax bill is for the time period of July 2025 – June 2026.

To determine the tax year:

- The supplemental tax bill's payment stub(s) will always display the applicable tax year as "tax year yyyy".
- The supplemental tax bill's Important Messages (upper right-hand corner) will display the timeframe involved. The supplemental tax bill will show it in actual days of ownership. In the example above, it would be shown as 2/5/2025 – 6/30/2025 for the one supplemental tax bill and 7/1/2025 – 6/30/2026 for the other supplemental tax bill.

It may be helpful to look at the first three digits of the supplemental tax bill's assessment number (e.g., **xxx**-xxx-xxx) along with the chart below to understand the supplemental tax bill.

Supplemental Event Type	Partial Year (the Older Year)	Full Year (the Newer Year)
Change in Ownership	980-xxx-xxx-xxx	981-xxx-xxx-xxx
	990-xxx-xxx-xxx	991-xxx-xxx-xxx
Completion of New Construction	985-xxx-xxx-xxx	986-xxx-xxx-xxx
	995-xxx-xxx-xxx	996-xxx-xxx-xxx

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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 supplemental event was billed (RTC §75.54(c)).
- 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 to a later date.

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

Most likely you purchased the property or completed new construction between January 1 and May 31. In this case, there are two different tax years affected. One tax year would have only been for a few

months (typically the line item with the smaller amount), while the other tax year (typically the larger amount) would be for the full year following. For instance, if you purchased the property on 2/5/2025, then one supplemental tax bill is for the time period of March – June 2025 while the other supplemental tax bill is for the time period of July 2025 – June 2026. You can look on each line of the check stub (in the invoice number) for the four-digit ‘year’ to determine which tax year applies.

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

Since an impound agreement is a private contractual agreement between you and your mortgage company, the County has no knowledge of your specific impounding terms/requirements. Please contact your mortgage company to determine if you need to remit your supplemental refund check amount to your impound account.

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

The supplemental tax bill or supplemental refund check was sent to you, because you are the assessee (and typically the titleholder), for the property. State law requires the Auditor Property Tax Division to use the assessee(s), as transmitted by the Assessor, in the supplemental tax liability calculation process.

Since an impound agreement is a private contractual agreement between you and your mortgage company, the County has no knowledge of your specific impounding terms/requirements. Please contact your mortgage company to determine if they will pay it on your behalf or to determine if you need to remit your supplemental refund check amount to your impound account.

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

Unlike the lien date tax bill, lending agencies aren't automatically sent a copy of the supplemental tax bill directly from the County. When you receive a supplemental tax bill, please contact your mortgage company to determine if they will pay it on your behalf. If your lender wants a copy of the supplemental tax bill, you may refer them to [Tax Collector](#).

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

While the Auditor Property Tax Division staff understands 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 for you, especially if your tax bill isn't due or delinquent for several more months or you have an impound account to pay tax bills. However, there is an exception where the Tax Collector may intercept any refund for the same property and the same owner when taxes are delinquent. If intercepted, the Auditor Property Tax Division will send a notice to you.

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WHY ISN'T THE LIEN DATE TAX BILL CHANGED INSTEAD OF SENDING A SUPPLEMENTAL TAX BILL/REFUND CHECK?

State law requires the lien date tax bills and supplemental tax bills/refund checks processes to be kept separate. Thus, a supplemental tax bill/refund check has NO effect on the lien date tax bill. The supplemental tax bill/refund check is ‘in addition to’ (rather than ‘in replacement of’) the lien date tax bill. Contact the [Tax Collector](#) at (530) 621-5800 to determine if all tax bills are current.

The Lien date tax bill's assessed value is ‘as of the January 1 lien date’, while supplemental tax bills/refund checks determine the assessed value ‘as of the date of change of ownership or completion of new construction’.

Did you know!

The concept of the supplemental taxation process is to 'catch up' the assessed value. California 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 TAX BILL/REFUND CHECK REPLACE THE LIEN DATE TAX BILL?

No, the supplemental taxation process is a stand-alone process and is in addition to the lien date tax bill. Contact the Tax Collector at (530) 621-5800 to determine if all tax bills are current.

Did you know!

The lien date tax bill's assessed value is 'as of the January 1 lien date', while supplemental tax bills/refund checks determine the assessed value 'as of the date of change of ownership or completion of new construction'.

The concept of the supplemental taxation process is to 'catch up' the assessed value. California 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 RECEIVED A SUPPLEMENTAL TAX BILL/REFUND CHECK FOR THE PRIOR OWNER'S SUPPLEMENTAL EVENT DATE. IS THAT RIGHT?

When a supplemental event for a change in ownership/new construction occurs shortly before a subsequent supplemental event for a change in ownership, commonly the earlier supplemental event's supplemental tax bill/refund check is issued just before or just after the subsequent change in ownership.

If the prior owner supplemental event's supplemental tax bill/refund check was enrolled on the supplemental tax roll before the date you bought the property, then the tax liability was a matter of public record prior to your change in ownership and will stand as is. However, you may be liable/entitled to a portion of the supplemental tax bill/refund check pursuant to your purchase contract, a private contractual agreement having nothing to do with County Government, if you agreed to prorate billed taxes. It would be your responsibility to take care of any proration needed. You may need to review your purchase contract terms and/or contact your title company.

If the prior owner supplemental event's supplemental tax bill/refund check was enrolled on the supplemental tax roll on or after the date you bought the property (see example below), the Auditor Property Tax Division has a statutory requirement (RTC §75.54(c)) to prorate the prior owner supplemental event's supplemental tax bill/refund check between the parties based upon the number of days of ownership in the tax year (see the number of days in the "Important Messages" box on the supplemental tax bill). If you believe this task hasn't been completed, contact the [Auditor Property Tax Division](#) via [email](#) or (530) 621-5470 Ext 4 immediately.

Event Type	Assessee	Event Date	Date Enrolled on Tax Roll	Tax Bill Result
Change in Ownership	Person A	7/27/2025	12/15/2025	Person A: unsecured bill for 7/27/2025 - 12/3/2025 portion. Person B: secured bill for 12/4/2025 – 6/30/2026 portion.
Change in Ownership	Person B	12/4/2025	5/4/2026	Person B: secured bill for 12/4/2025 – 6/30/2026 portion.

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I RECEIVED A SUPPLEMENTAL TAX BILL/REFUND CHECK, BUT I ALREADY SOLD THE PROPERTY. DO I NEED TO PAY IT?

When a supplemental event for a change in ownership/new construction occurs shortly before a subsequent supplemental event for a change in ownership, commonly the earlier supplemental event's supplemental tax bill/refund check is issued just before or just after the subsequent change in ownership.

If the supplemental tax bill/refund check was enrolled on the supplemental tax roll before you sold the property, then the tax liability was a matter of public record prior to your change in ownership and will stand as is. However, the purchaser may be liable/entitled to a portion of the supplemental tax bill/refund check pursuant to your sales contract, a private contractual agreement having nothing to do with County Government, if you agreed to prorate billed taxes. It would be your responsibility to take care of any proration needed. You may need to review your sales contract terms and/or contact your title company.

If the supplemental tax bill/refund check was enrolled on the supplemental tax roll on or after the date you sold the property, the Auditor Property Tax Division has a statutory requirement (RTC §75.54(c)) to prorate your supplemental tax bill/refund check between the parties based upon the number of days of ownership in the tax year (see the number of days in the "Important Messages" box on the supplemental tax bill). If you believe this task hasn't been completed, please contact the [Auditor Property Tax Division](#) via [email](#) or (530) 621-5470 Ext 4 immediately.

Event Type	Assessee	Event Date	Date Enrolled on Tax Roll	Tax Bill Result
Change in Ownership	Person A	7/27/2025	12/15/2025	Person A: unsecured bill for 7/27/2025 - 12/3/2025 portion. Person B: secured bill for 12/4/2025 – 6/30/2026 portion.
Change in Ownership	Person B	12/4/2025	5/4/2026	Person B: secured bill for 12/4/2025 – 6/30/2026 portion.

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I SOLD A PROPERTY, AND THE NEW OWNERS GOT A SUPPLEMENTAL REFUND CHECK FOR THEIR CHANGE IN OWNERSHIP. 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/refund check is related to the new owner is 'owned' solely by the new owner.

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

Timelines vary from county to county. In El Dorado County, you will receive a supplemental tax bill/refund check typically 6-18 months after the supplemental event.

Did you know!

Part of the 6–18-month processing includes a 30-day Statutory waiting period after the Assessor sends you the Notice of Supplemental Event. This provides you to time to review the information, discuss the assessed value with the [Assessor](#), and file a 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/REFUND CHECK EVERY YEAR?

Normally you won't receive a supplemental tax bill/refund check more than once presuming you make no further change in ownership or completion of new construction. The concept of the supplemental taxation process is to 'catch up' the assessed value.

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IS MY PROPOSITION 19 INITIALLY PROCESSED VIA A SUPPLEMENTAL TAX BILL/REFUND CHECK?

Yes, typically the Prop 19 is processed via the supplemental taxation process. An exception may occur when a disabled Veteran exemption is also applied.

If your Proposition 19 is effective the same day you purchase the property it will be included with that supplemental tax bill(s)/refund check. If your Proposition 19 is effective after you acquire the property, then an additional supplemental event will occur with its own supplemental event date and own supplemental tax bill(s)/refund check (in other words, the supplemental events won't be commingled into a single supplemental tax bill/refund check line item).

Questions regarding the assessed values, qualifying conditions, limitations, and/or deadlines related to Proposition 19 should be directed to the [Assessor](#).

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

There are several different possible reasons for additional supplemental tax bills/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 supplemental event was billed (RTC §75.54(c)).
 - For instance: Person A built a pool on 2/5/2025 resulting in a supplemental event. Subsequently, Person B purchased the property on 10/7/25 resulting in a supplemental event. The 2/5/2025 supplemental event was billed on 10/14/25 (which is after the 10/7/25 change in ownership supplemental event). In this scenario:
 - An unsecured supplemental tax bill attributable to 2/5/2025 – 6/30/25 would be issued to Person A for the 2/5/2025 supplemental event.
 - An unsecured supplemental tax bill attributable to 7/1/2025 – 10/6/2025 would be issued to Person A for the 2/5/2025 supplemental event.
 - A secured supplemental tax bill attributable to 10/7/2025 – 6/30/2026 would be issued to Person B for the 2/5/2025 supplemental event.
 - A secured supplemental tax bill attributable to 10/7/2025 – 6/30/2026 would be issued to Person B for the 10/7/2025 supplemental event.
- 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 or a Proposition 19 that wasn't input prior to the creation of the first supplemental tax bill/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 less-common reasons.

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END