



COUNTY OF EL DORADO
OFFICE OF THE ASSESSOR

Jon DeVille, Assessor

360 Fair Lane • Placerville, CA 95667

Telephone: (530) 621-5719 • Fax: (530) 642-8148

Website: www.eldoradocounty.ca.gov/assessor

This supplement to the Tax Collector's Important Notice Letter will help you understand unsecured property assessments and your responsibility as the property owner or assessee:

GENERAL INFORMATION:

Taxable unsecured property located in El Dorado County on the lien date is inventoried and assessed by the County Assessor. Assessments are issued to the last known address reported to the assessor. Assessments are released to the auditor in July and a tax bill is calculated, issued, and mailed to the address on the tax roll. Unsecured property sold or disposed of after the lien date is taxable for the full year. **The law does not provide for proration of the tax assessment.**

If the property owner did not notify the assessor of a change in taxable status, as required, **prior** to the issuance of the tax roll to the auditor, a tax bill was issued. Once the tax bill was issued, the property owner **must** provide to the assessor the required proof that the property was assessed in error.

Bankruptcy or death of the assessee does not discharge the tax assessments, unless documents of the bankruptcy or estate prove that the property was no longer located in El Dorado County or was disposed of prior to the lien date.

WHAT IS THIS BILL FOR?:

For bills for the 2017 lien date and prior, the first digit of the account # is:

1 = Business	3 = Aircraft	5 = Agriculture	7 = Mining Claim
2 = Boat	4 = Apartment/Water Co	6 = Unsecured Real Property	9 = Possessory Interest

RESPONSIBILITIES OF THE PROPERTY OWNERS TO THE ASSESSOR:

1. Notification to the assessor when a business is no longer in operation or the taxable property is sold/disposed of or moved out of the county (i.e. change in taxable status).
2. File the Annual Property Statement when requested by the assessor, unless total cost of equipment is \$100,000 or greater, then the property owner must file, even if not requested by the assessor. Mailing of the annual Official Request to File and/or a property statement is a sufficient request by the assessor.
3. Notification to the assessor of the current mailing address.

STATUTE OF LIMITATIONS FOR VALUE ASSESSMENTS:

The statute of limitations expires four years after June 30 of the assessment year. If the bill was issued for the 2018 lien date or prior, the statute of limitations has expired. **The assessor cannot correct the assessed value on the tax roll once the statute of limitations expires.** The statute of limitations is applicable only to the value assessed, not the tax bill. Contact the tax collector regarding questions about tax bills or tax liens or notifications of the existence of the tax bill.



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WHAT HAPPENS IF I WAS NOT IN BUSINESS OR THE PROPERTY WAS NOT OWNED BY ME OR THE PROPERTY WAS NOT IN EL DORADO COUNTY?

Submit copies of proof sufficient for the assessor to verify the property was not located in El Dorado County or was not owned by you on the lien date. Once documents are received, the assessor will review them and determine whether there is sufficient evidence to submit a request to cancel the tax bill. Please include the account number, bill year, and current contact information on all correspondence.

WHAT IF THE VALUE OF THE ASSESSMENT IS NOT CORRECT?:

If the statute of limitations has expired, the assessor **cannot** adjust the assessed value on the tax bill.

LIEN DATE:

For years 1997 to present, the lien date is January 1st. For years 1996 and prior, the lien date is March 1st.

PROOF REQUIRED:

Proof must be definite, from a third-party, in writing and verifiable. The burden of proof is the property owner's responsibility.

Questions regarding notification of the existence of the bill, the amounts due including penalties, or tax liens must be directed to the Tax Collector at 530-621-5800.