

January 29, 2015

Board Chair or Agency Director  
{SEE ATTACHED LIST}

ATTN: BOARD CHAIR / AGENCY DIRECTOR  
RE: {SEE ATTACHED LIST}

California Revenue and Taxation Code Section 69.5 provides that a county may elect to adopt an ordinance that allows a homeowner who is over the age of 55 or disabled and who moves to that county to transfer an eligible property tax base assessment from the homeowner's previous primary residence in another county. On December 15, 2009, the El Dorado County Board of Supervisors adopted Ordinance 4832 implementing this provision with a sunset date of April 1, 2015. A copy of the ordinance is attached.

On January 27, 2015, the Board of Supervisors reviewed this ordinance at its regular meeting (Legistar File 09-0992, Agenda Item 39) and directed staff to prepare an amendment to Ordinance 4832 to extend the sunset an additional eighteen (18) months to expiring on October 1, 2016. This item is available on the County's website for viewing at: <https://eldorado.legistar.com/Calendar.aspx>.

The County is providing this letter to all affected agencies as notification that an extension of the ordinance will be introduced at the Board of Supervisors meeting on February 10, 2015, and considered for adoption on February 24, 2015. A list of all agencies being notified is attached.

**Your agency is invited to send representatives to attend a consultation meeting regarding the proposed ordinance amendment on Thursday, February 5, 2015 at 1:30 p.m. in the El Dorado County Planning Commission meeting room, located at 2850 Fairlane Court, Building C, Placerville, California. Because the extension of this ordinance may have a direct or indirect impact on your agency's or district's share of property taxes, you are highly encouraged to send one or more representatives.**

Your agency may also provide written comments regarding the ordinance amendment. Written comments may be sent to [economic.development@edcgov.us](mailto:economic.development@edcgov.us) or to:

Chief Administrative Office / Economic Development  
Attn: Ordinance 4832  
330 Fair Lane, Bldg. A  
Placerville CA 95667

In order to ensure your comments are considered prior to the Board of Supervisors meeting on February 10, 2015, **please submit all written comments to this office by 5:00 p.m., Friday, February 6, 2015.**

For additional information or questions, please contact Terri Knowlton, Principal Administrative Analyst at 530-621-5595 or by email at [economic.development@edcgov.us](mailto:economic.development@edcgov.us), or Karl Weiland, County Assessor at 530-621-5719 or by email at [karl.weiland@edcgov.us](mailto:karl.weiland@edcgov.us).

Sincerely,



Terri Knowlton, Principal Administrative Analyst  
Chief Administrative Office

Enclosures: Ordinance 4832  
Affected Agency List

PFF:km  
transfer.ord  
11/23/09



**ORDINANCE NO. 4832**

**THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO DOES  
ORDAIN AS FOLLOWS:**

ALLOWING QUALIFIED HOMEOWNERS TO TRANSFER  
THE BASE YEAR VALUE OF A PRIOR PRINCIPAL  
RESIDENCE IN ANOTHER COUNTY TO A NEWLY  
CONSTRUCTED OR NEWLY PURCHASED PRINCIPAL  
RESIDENCE IN EL DORADO COUNTY

Section 1. Legislative Intent: Notwithstanding any other provision of law, pursuant to subdivision (a) of section 2 of article XIII A of the California Constitution, any person meeting the eligibility criteria set forth in section 69.5 of the California Revenue and Taxation Code, who resides on property located in another county within California which is eligible for the homeowners' exemption under subdivision (k) of section 3 of Article XIII A of the California Constitution and section 218 may transfer, subject to the conditions and limitations provided in section 69.5 of the Revenue and Taxation Code, the base-year value of that property to any replacement dwelling of equal or lesser value which is located within El Dorado County and which is purchased or newly constructed by that person as his or her principal residence within two years of the sale by that person of the original property, provided that the base-year value of the original property shall not be transferred to the replacement dwelling until the original property is sold.

Section 2. Consultation with Affected Agencies: This ordinance has been adopted after consultation between the Board of Supervisors for the County of El Dorado and other local affected agencies within the boundaries of El Dorado County, at duly noticed public hearings.

Section 3. Claims for Transfer of Base-Year Values: All claims for transfers of base-year value from original property located in another county, as permitted by this ordinance, shall be granted if the claims meet the applicable requirements of both subdivision (a) of section 2 of Article XIII A of the California constitution and section 69.5 of the Revenue and Taxation Code, as then in effect. All claims for transfers of base year value shall be filed with the Assessor, on forms prescribed by the State Board of equalization for this purpose. The Assessor will make the claim forms available to prospective claimants.

Section 4. Determination of Original Property Base-Year Value: In determining the base year valuation of the original property located in another county, the base year valuation as determined by the assessor of such other county shall be accepted by the El Dorado County Assessor, in connection with the granting of claims for transfers of base year value.

Section 5. Processing Fee: Pursuant to the provisions of Section 54985 of the California Government Code, as part of the application for the transfer, the homeowner shall remit to the Assessor, a fee of five hundred dollars (\$500.00) for the costs to determine and process the transfer of the homeowner's current assessed value to the replacement residence located in El Dorado County. The transfer of assessed value shall not be effective unless and until the charge is paid, in full, to the Assessor.

Severability: The invalidity of any portion of this Ordinance shall not affect the validity of any other portion.

Section 6. Date this Ordinance Applies: The provisions of this chapter shall apply to replacement dwellings in El Dorado County which are purchased or newly constructed on or after the effective date of this Ordinance. No provision of this Ordinance shall have any retroactive application to replacement property purchased prior to the effective date of this ordinance.

Section 7. Effective Date: This Ordinance shall be and is hereby declared to be in full force and effect as of sixty (60) days from and after the date of its passage and shall be published once before the expiration of fifteen (15) days after its passage, with the names of the supervisors voting for and against the same in the Mountain Democrat, a newspaper of general circulation published in the County of El Dorado.

**Section 8. Expiration:** This Ordinance will be repealed in its entirety and be of no further force and effect on April 1, 2015, unless the El Dorado County Board of Supervisors has acted to extend it prior to that date.

PASSED AND ADOPTED by the Board of Supervisors of the County of El Dorado at a regular meeting of said Board, held on the 15th day of December, 2009, by the following vote of said Board:

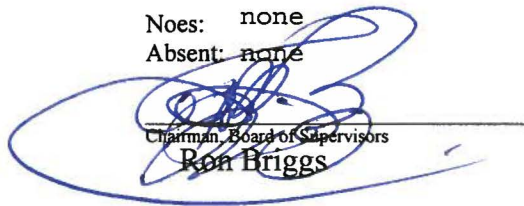
Ayes: Knight, Briggs, Nutting, Sweeney,  
Santiago

ATTEST  
SUZANNE ALLEN DE SANCHEZ  
Clerk of the Board of Supervisors

By

  
Deputy Clerk

Noes: none  
Absent: none

  
Chairman, Board of Supervisors  
Ron Briggs

I CERTIFY THAT:  
THE FOREGOING INSTRUMENT IS A CORRECT COPY OF THE ORIGINAL ON FILE IN THIS OFFICE

Date \_\_\_\_\_  
ATTEST: SUZANNE ALLEN DE SANCHEZ, Clerk of the Board of Supervisors  
of the County of El Dorado, State of California.

By \_\_\_\_\_  
Deputy Clerk

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**EL DORADO COUNTY ORDINANCE 4832 AFFECTED AGENCIES NOTIFICATION LIST**


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**DISTRICT**

ARROYO VISTA CSD  
 AUDUBON HILLS CSD  
 BLACK OAK MINE UNIFIED SCHOOL DISTRICT  
 BUCKEYE SCHOOL  
 CAMERON ESTATES CSD  
 CAMERON PARK AIRPORT  
 CAMERON PARK CSD (FIRE)  
 CAMERON PARK CSD (RECREATION)  
 CAMINO UNION SCHOOL DISTRICT  
 CITY OF PLACERVILLE  
 CITY OF SOUTH LAKE TAHOE  
 CONNIE LANE CSD  
 COSUMNES RIVER CSD  
 COUNTY ACCUMULATIVE CAPITAL OUTLAY FUND  
 COUNTY GENERAL FUND  
 COUNTY ROAD TAX FUND  
 COUNTY SCHOOL SERVICES  
 CSA #2 - Road Maintenance  
 CSA #3 - MOSQUITO ABATEMENT  
 CSA #5 - Cascade Erosion Control & Drainage Maint.  
 CSA #7 - Ambulance West Slope  
 CSA#9 - SHADOW LANE ROAD ZONE  
 DIAMOND SPRINGS-EL DORADO FIRE DISTRICT  
 EAST CHINA HILL CSD  
 EDUCATIONAL REVENUE AUGMENTATION FUND (ERAF)  
 EL DORADO COUNTY FIRE PROTECTION DISTRICT  
 EL DORADO COUNTY WATER AGENCY  
 EL DORADO HILLS CSD  
 EL DORADO HILLS JT COUNTY WATER (FIRE DISTRICT)  
 EL DORADO IRRIGATION  
 EL DORADO UNION HIGH SCHOOL DISTRICT  
 FALLEN LEAF LAKE CSD  
 GARDEN VALLEY FIRE  
 GARDEN VALLEY RE CSD  
 GEORGETOWN DIVIDE PUD  
 GEORGETOWN DIVIDE RECREATION  
 GEORGETOWN FIRE  
 GOLD OAK UNION SCHOOL DISTRICT  
 GOLD TRAIL UNION SCHOOL DISTRICT  
 GOLDEN WEST CSD  
 GREENSTONE CSD  
 HAPPY HOMESTEAD CEMETERY  
 HICKOK ROAD CSD  
 HILLWOOD CSD  
 HOLIDAY LAKES CSD

**DISTRICT**

INDIAN DIGGINGS SCHOOL DISTRICT  
 KELSEY CEMETERY DISTRICT  
 KIRKWOOD PUD  
 KNOLLS PROPERTY OWNERS CSD  
 LAKE TAHOE COMMUNITY COLLEGE  
 LAKE TAHOE UNIFIED SCHOOL DISTRICT  
 LAKE VALLEY FIRE  
 LAKEVIEW CSD  
 LATROBE FIRE  
 LATROBE SCHOOL DISTRICT  
 LOS RIOS COMM COLLEGE  
 MARBLE MOUNTAIN CSD  
 McKINNEY WATER  
 MEEKS BAY FIRE DISTRICT  
 MORTARA CIRCLE CSD  
 MOSQUITO FIRE DISTRICT  
 MOTHER LODE UNION SCHOOL DISTRICT  
 PIONEER FIRE DISTRICT  
 PIONEER UNION SCHOOL DISTRICT  
 PLACERVILLE PARKING  
 PLACERVILLE UNION SCHOOL DISTRICT  
 POLLOCK PINES ELEMENTARY SCHOOL DISTRICT  
 RESCUE FIRE PROTECTION DISTRICT  
 RESCUE UNION SCHOOL DISTRICT  
 RISING HILL CSD  
 ROLLING HILLS CSD  
 SHOWCASE RANCHES CSD  
 SIERRA COMMUNITY COLLEGE  
 SIERRA OAKS CSD  
 SILVER FORK SCHOOL DISTRICT  
 SOUTH TAHOE PUD  
 SOUTH TAHOE RDA SUCCESSOR AGENCY  
 TAHOE CITY PUD  
 TAHOE JOINT RCD  
 TAHOE TRUCKEE SANITATION  
 TAHOE TRUCKEE UNIFIED SCHOOL  
 WEST EL LARGO CSD