

## RESOLUTION NO.

### OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO

WHEREAS, Revenue and Taxation Code Section 531.2 states that when real property, which subsequent to July 1 of the year of escape, or subsequent to July 1 of the year in which the property should have been lawfully assessed, but prior to the date of that assessment and the showing thereof on the secured roll, has been transferred or conveyed to a bona fide purchaser for value, the escape assessment shall not create or impose a lien or charge on that real property, but shall be entered on the unsecured roll in the name of the person who would have been the assessee in the year in which it escaped assessment and shall thereafter be treated and collected like other taxes on that roll; and

WHEREAS, Revenue and Taxation Code Section 531.2 further states in part that if the real property escaped assessment as a result of an unrecorded change in ownership or change in control for which a change in ownership statement required by Section 480, 480.1, or 480.2, or a preliminary change in ownership report, pursuant to Section 480.3, is not filed, the assessor shall appraise the property as of the date of transfer and enroll the difference in taxable value for each of the subsequent years on the secured roll, with the date of entry specified thereon. However, if prior to the date of the assessment the property has (1) been transferred or conveyed to a bona fide purchaser for value, or (2) become subject to a lien of a bona fide encumbrance for value, the escape assessment pursuant to this paragraph shall not create or impose a lien or charge on that real property, but shall be entered on the unsecured roll in the name of the person who would have been the assessee in the year in which it escaped assessment and shall thereafter be treated and collected like other taxes on that roll; and

WHEREAS, Revenue and Taxation Code Section 531.2, subdivision (c)(1) states that if the Board of Supervisors of a county adopts a resolution so providing, taxes resulting from escape assessments shall be prorated to the various assessees/owners during that tax year, pursuant to that subdivision; and

WHEREAS, Revenue and Taxation Code Section 531.2, subdivision (c) provides that the prior assessee is not liable for the portion of real property escape assessment taxes attributable to the beneficial use of the property by the new owner; and

WHEREAS, , both the County Assessor and County Auditor-Controller have certain statutory authority and duties associated with the identification of property escaping assessment and the computation of taxes, which may be implicated by the Board's approval of the proration of escaped assessments pursuant to Revenue and Taxation Code Section 531.2; and

WHEREAS, Technological tools have recently become available to the El Dorado County Assessor and El Dorado County Auditor-Controller to enable implementation of Revenue and Taxation Code Section 531.2, subdivision (c); and

NOW, THEREFORE, BE IT RESOLVED, Pursuant to Revenue and Taxation Code Section 531.2, subdivision (c), taxes resulting from escape assessments shall be prorated pursuant to paragraphs (2) through (5), inclusive, of that subdivision, for any escape assessment of real property, for which taxes have not been entered on a tax roll as of the effective date of this resolution.

PASSED AND ADOPTED by the Board of Supervisors of the County of El Dorado at a regular meeting of said Board, held the \_\_\_\_ day of \_\_\_\_\_, 2023, by the following vote of said Board:

Attest:  
Kim Dawson  
Clerk of the Board of Supervisors

Ayes:  
Noes:  
Absent:

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

\_\_\_\_\_  
Lori Parlin, Chair, Board of Supervisors