



RESOLUTION NO. 056-2025

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO

WHEREAS, Revenue and Taxation Code Section 2191.10 authorizes a county board of supervisors to adopt a resolution providing that a tax on real or personal property is not a lien against the property assessed or assessee and thus may not be recorded by the county tax collector, if the amount of the tax assessed is less than a specified amount set by the resolution, up to two hundred dollars (\$200), excluding any interest, penalties, or other fees.

WHEREAS, the Treasurer Tax Collector's Office proposes to implement this provision authorized by Revenue and Taxation Code Section 2191.10.

NOW, THEREFORE, BE IT RESOLVED, by the County of El Dorado Board of Supervisors that pursuant to Revenue and Taxation Code Section 2191.10, effective July 1, 2025 and thereafter, a tax on real or personal property is not a lien against the property assessed or the assessee and shall not be recorded by the tax collector if the amount of the tax assessed against the property or the assessee is less than two hundred dollars (\$200), excluding any interest, penalties, or other fees.

BE IT FURTHER RESOLVED that this Resolution, in accordance with Revenue and Taxation Code Section 2191.10, does not authorize a county to exempt any property from taxation, and does not relieve the taxpayer from the obligation to pay any tax.

PASSED AND ADOPTED by the Board of Supervisors of the County of El Dorado at a regular meeting of said Board, held the 20th day of May, 2025, by the following vote of said Board:

Ayes: Turnboo, Laine, Parlin, Ferrero, Veerkamp
Noes: None
Absent: None

Attest:
Kim Dawson
Clerk of the Board of Supervisors

By: Kyra Schaufele
Deputy Clerk

[Signature]
Chair, Board of Supervisors
George Turnboo