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**COUNTY OF EL DORADO**  
**OFFICE OF THE ASSESSOR**

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**Jon DeVille, Assessor**

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Wendy Thomas, Chair  
El Dorado County Board of Supervisors

March 7, 2023

**RE: Board of Supervisor's Agenda #33, File ID 23-0410, potential Amnesty Program**

Dear Chair Thomas and the Honorable Board of Supervisors,

I would like to make the Board and the public aware the Assessor enrolls values of unpermitted construction. As required by law, unpermitted structures which have been discovered by the Assessor's Office are assigned values on the assessment roll and property taxes are collected on these unpermitted structures.

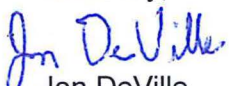
Therefore, a consequence of the amnesty program may be that property owners of unpermitted construction may be subject to increased assessed values and the subsequent tax bills.

After the discovery of unpermitted construction, and if the appraiser is unable to get information from the property owner to determine the date of completion, the appraiser uses their best judgement, based on substantive information, to estimate the date of completion of the new construction. The assessor creates escape assessments, as required by law, for unpermitted new construction, when discovered. The Assessor can go back four years for unpermitted improvements which have escaped assessment, per Revenue and Taxation (R&T) §532. The assessment will not be solely based on when the unpermitted construction was discovered.

Section 71 of the R&T Code provides that new construction in progress on the lien date shall be appraised at its full value on said lien date and each lien date thereafter until the date of completion, at which time the entire newly constructed portion of the property shall be reappraised at its full value. When unpermitted new construction is discovered, the Assessor should make every effort to determine the actual completion date of that new construction and issue the appropriate assessments as allowed by statute.

Although I have empathy for property owner's facing challenges with their unpermitted construction in certain instances, as the Assessor, I have an obligation to ensure property is being assessed fairly and equitably.

Sincerely,

  
Jon DeVille  
Assessor