



County of El Dorado

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#3

June 8, 2015

Board of Supervisors
County of El Dorado
330 Fair Lane
Placerville, California 95667

LATE DISTRIBUTION
DATE 6/8/15
BOS 6/9/15

Subject: June 9, 2015 Agenda-Property Tax Apportionment Audit

Ladies and Gentlemen:

Thank you for reviewing the above noted audit for the seven years ended June 30, 2013.

I am extremely proud of my staff and the results of the audit. The State Controller's audit staff was unable to find any errors made by my office in the apportionment of over \$1.8 billion of property tax collections.

The report does contain one exception related to the amount of property tax administration (PTAF) fees charged to the City of Placerville.

As was discussed and explained to the Board of Supervisors in early calendar year 2013, the California Supreme Court over turned the State approved guidelines for the computation of the PTAF charged to cities. Since my office utilized those guidelines to compute the PTAF charged to cities prior to June 30, 2012, we "overcharged" PTAF to our two cities based on this case established by the State Supreme Court.

In the spring of 2013, the Board of Supervisors unanimously approved a settlement with the City of South Lake Tahoe. The Board did not enter into a settlement agreement with the City of Placerville.

If you have any questions, please contact me.

Sincerely,

Joe Harn, CPA
Auditor-Controller

cc: Pamela Knorr, CAO