



**COUNTY OF EL DORADO, CALIFORNIA  
BOARD OF SUPERVISORS POLICY**

<b>Subject:</b> <b>REBATE OF PROPERTY TAXES - REVENUE &amp; TAXATION CODE §5108 ECONOMIC REVITALIZATION</b>	<b>Policy Number</b> <b>J-4</b>	<b>Page Number:</b> <b>1 of 4</b>
	<b>Date Adopted:</b> <b>02/28/1990</b>	<b>Revised Date:</b> <b>(Corrected) 08/31/95</b>

**BACKGROUND:**

The creation of jobs is a top priority of the El Dorado County Board of Supervisors. To help achieve this priority, the Board of Supervisors wishes to provide an incentive for the expansion or location of manufacturing enterprises within El Dorado County. Under §5108 of the California Revenue and Taxation Code, the Board of Supervisors has the authority to rebate some or all of the personal property tax revenues that the County would receive from economic revitalization manufacturing property, as defined in §5108. To implement the provisions of §5108, the Board is adopting the following policy. This policy shall apply to businesses currently located in El Dorado County which wish to expand, or new businesses which wish to establish a plant in El Dorado County.

**POLICY:**

It shall be the policy of El Dorado County to rebate some or all of the personal property tax revenue that El Dorado County would receive from economic revitalization manufacturing property, as defined in §5108, used in the manufacturing process for a period of five years from the date the property was placed into service. Property qualified under this policy, as provided for in §5108 of the Revenue and Taxation Code, must meet all of the following requirements:

1. The property is directly involved in the manufacturing process in El Dorado County, and not in a preliminary or subsequent activity, or one incidental to manufacturing.
2. Use of the property will lead to the creation of at least ten (10) new full-time manufacturing jobs or positions at salary levels of at least ten dollars (\$10) per



COUNTY OF EL DORADO, CALIFORNIA  
BOARD OF SUPERVISORS POLICY

<b>Subject:</b> <b>REBATE OF PROPERTY TAXES - REVENUE &amp; TAXATION CODE §5108 ECONOMIC REVITALIZATION</b>	<b>Policy Number</b> <b>J-4</b>	<b>Page Number:</b> <b>2 of 4</b>
	<b>Date Adopted:</b> <b>02/28/1990</b>	<b>Revised Date:</b> <b>(Corrected) 08/31/95</b>

hour (twenty thousand (\$20,000) per year), and those jobs or positions will continue in existence for a continuous five-year period.

3. This policy shall apply only to manufacturing property, as defined in §5108, that is placed in service on or after January 1, 1994.

**IMPLEMENTATION:**

It shall be the responsibility of the County Assessor to implement this policy. Taxpayers interested in receiving a rebate shall provide the following information to the Assessor, signed under penalty of perjury:

1. A description of the property including certification that this property will be used directly in the manufacturing process in El Dorado County. For purposes of this policy, "manufacturing process" means the activity of converting or conditioning property by changing the form, composition, quality or character of the property for ultimate sale at retail or use in the manufacturing of a product to be ultimately sold at retail.
2. A copy of a receipt of personal property taxes paid on the manufacturing equipment subject to the rebate to the County of El Dorado.
3. Certification that the use of the manufacturing property led to the hiring of ten (10) or more new employees within the County of El Dorado and that each job held an annual salary in excess of \$20,000. For the purposes of this policy, "ten (10) or more new employees" means an increase by ten (10) or more of the total number



**COUNTY OF EL DORADO, CALIFORNIA  
BOARD OF SUPERVISORS POLICY**

<b>Subject:</b> <b>REBATE OF PROPERTY TAXES - REVENUE &amp; TAXATION CODE §5108 ECONOMIC REVITALIZATION</b>	<b>Policy Number</b> <b>J-4</b>	<b>Page Number:</b> <b>3 of 4</b>
	<b>Date Adopted:</b> <b>02/28/1990</b>	<b>Revised Date:</b> <b>(Corrected) 08/31/95</b>

of employees, as defined in §621 of the Unemployment Insurance Code, employed by the taxpayer in El Dorado County. The increase in the total number of employees employed in El Dorado County shall be determined by subtracting the total number of employees the taxpayer employed in the previous fiscal year from the total number of employees the taxpayer employed in the current fiscal year. The total number of employees employed in El Dorado County shall equal the sum of both of the following:

- a. The total number of hours worked by employees in El Dorado County for the taxpayer who are paid an hourly wage of at least \$10/hour divided by 2,000.
  - b. The total number of months worked by salaried employees of at least \$10/hour in El Dorado County for the taxpayer divided by 12.
4. A signed agreement, in a form to be provided by the Assessor stating the taxpayers intention to maintain the manufacturing property and the required number of employees in their facility in El Dorado County for at least the next five (5) continuous years and agreeing to repay the personal property taxes rebated under this policy if the requisite number of qualifying employees is not maintained at any time during the five (5) year period.

Upon receipt of the certifications and supporting documentation provided by this policy, plus any other materials he deems necessary, the Assessor shall prepare a recommendation to the Board of Supervisors to rebate the taxes paid. Upon affirmative vote by the Board, the Assessor shall arrange for the rebate of those taxes to the taxpayer.

