

**El Dorado County**  
**Auditor-Controller, Property Tax Division (530-621-5470)**

**Supplemental Tax Estimator**  
**For Use When Assessor Has Issued a 'Notice of Supplemental Assessment'**

**Section 1 – Important Information**

- The estimator is based solely upon input made by the User. No warranty is made regarding accuracy of information input by the User.
- Contact the Assessor with questions regarding any information on the Notice of Supplemental Assessment.
- Any changes made to the Notice of Supplemental Assessment may affect the estimating tool.
- Approximately 35 days after Date of Notice, the Notice of Supplemental Assessment is sent to Auditor-Controller for bill calculation.
- The estimator is not a tax bill. Do not attempt to pay the Tax Collector based on this estimating tool.
- No warranty is made to the User regarding the estimator. Use of this estimating tool is at the sole discretion of the User.
- Supplemental Assessments & Supplemental Tax Liabilities are calculated pursuant to California Revenue and Taxation Code §75 et seq.

**Section 2 – Is This the Right Estimating Tool for the Scenario?**

A	Did you receive a "Notice of Supplemental Assessment" from the Assessor?	<input type="checkbox"/> Yes. Go to Section 3. <input type="checkbox"/> No. Use the estimator entitled <i>Supplemental Tax Estimator – For Use When Considering Acquiring Property or Performing New Construction</i> located on the same webpage.
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**Section 3 – Supplemental Tax Liability Estimate**

(Use the Notice of Supplemental Assessment for Rows B & D)

B	Date of Change of Ownership or Completion of New Construction:																												
C	<i>Note: Tax Year runs July – June (not calendar year)</i>	Current Roll (Tax Year of Supplemental Event)	Roll Being Prepared (Tax Year after Supplemental Event)																										
D	Supplemental Assessment Net Total:																												
E	<b>Tax Rate Total:</b> <ul style="list-style-type: none"> <li>• Located on the secured tax bill for the same tax year.</li> <li>• Is the sum of the Prop 13 1% tax rates PLUS any Voter Debt tax rates.</li> <li>• Ranges from 1.029000% to 1.099000%. Specific Tax Rate Totals are located online at <a href="http://www.edcgov.us/Auditor-Controller">www.edcgov.us/Auditor-Controller</a>.</li> <li>• If Tax Rate Total for Roll Being Prepared is unknown at time of input, User will need to estimate.</li> <li>• Excludes all Non-value related Direct Charges (e.g. Mello-Roos).</li> </ul>	%	%																										
F	Multiplication Result:																												
G	<b>Month Factor for Current Roll:</b> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;"><u>If date in Row B Is In</u></th> <th style="text-align: left;"><u>Use Month Factor</u></th> </tr> </thead> <tbody> <tr><td>July</td><td>.92</td></tr> <tr><td>August</td><td>.83</td></tr> <tr><td>September</td><td>.75</td></tr> <tr><td>October</td><td>.67</td></tr> <tr><td>November</td><td>.58</td></tr> <tr><td>December</td><td>.50</td></tr> <tr><td>January</td><td>.42</td></tr> <tr><td>February</td><td>.33</td></tr> <tr><td>March</td><td>.25</td></tr> <tr><td>April</td><td>.17</td></tr> <tr><td>May</td><td>.08</td></tr> <tr><td>June</td><td>.00</td></tr> </tbody> </table>	<u>If date in Row B Is In</u>	<u>Use Month Factor</u>	July	.92	August	.83	September	.75	October	.67	November	.58	December	.50	January	.42	February	.33	March	.25	April	.17	May	.08	June	.00		N/A
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I	<b>Estimated Supplemental Tax Liability</b> (Based on User Input): <ul style="list-style-type: none"> <li>• Supplemental taxes are generally secured to the property.</li> <li>• Supplemental taxes are in addition to, rather than in replacement of, lien date property tax bills or supplemental taxes for other 'event dates'.</li> </ul>																												

**Section 4 – Estimate of Who Would Receive the Supplemental Tax Bill**

J	Was/will there be a change of ownership after the date shown in Row B?	<input type="checkbox"/> No. The Assessee shown on Notice of Supplemental Assessment would receive the Supplemental Tax bill. <input type="checkbox"/> Yes. Go to Row K.
K	Was/will the bill be issued for the Row B supplemental taxes prior to the subsequent change in ownership?	<input type="checkbox"/> Yes. The Assessee shown on the Notice of Supplemental Assessment would receive the Supplemental Tax bill <input type="checkbox"/> No. Please contact the Auditor-Controller Property Tax Division regarding the possible need for the supplemental tax liability to be prorated between multiple owners pursuant to R&T§75.54(c).