

**Before the Board of Supervisors  
County of Placer, State of California**

In the matter of:  
An Ordinance exempting from  
Property Taxation low value escape  
assessments.

Ord. No: \_\_\_\_\_

First Reading: October 7, 2014

The following Ordinance was duly passed by the Board of Supervisors of the County of  
Placer at a regular meeting held \_\_\_\_\_ by the following vote on roll call:

Ayes:

Noes:

Absent:

Signed and approved by me after its passage.

\_\_\_\_\_  
CHAIRMAN, BOARD OF SUPERVISORS

Attest:  
Clerk of said Board

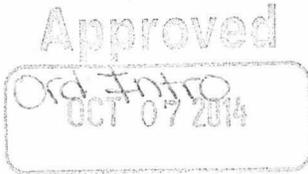
\_\_\_\_\_

\_\_\_\_\_  
The Board of Supervisors of the County of Placer, State of California,  
does hereby ordain as follows:

Section 4.04.110 of the Placer County Code is hereby added to read as follows:

**4.04.110 Exemption for low-value property tax escape assessments.**

There is hereby established an exemption for escape assessments for low value appraisal units where the resulting amount of taxes due would be less than the cost of assessing and collecting. The assessor shall not make an escape assessment of an appraisal unit where the assessed value is such that the amount of taxes from the escape assessment would exceed the amount set forth in California Revenue & Taxation Code Section 531.9, as it currently exists, or as may be modified in the future.



MEMORANDUM  
OFFICE OF THE ASSESSOR  
COUNTY OF PLACER

Placer County  
Board of Supervisors  
TO: Honorable Board of Supervisors

FROM: Kristen Spears  
DATE: October 7, 2014  
SUBJECT: Ordinance - Escape Assessment Low Value

**ACTION REQUESTED:**

Introduction of an Ordinance asserting the County Board of Supervisors' authority under Revenue and Taxation Code Section 531.9, establishing an exemption for escape assessments of low value appraisal units where the resulting amount of taxes due would be less than the cost of assessing and collecting.

**BACKGROUND/SUMMARY:**

An escape assessment is an assessment made after the completion of the regular assessment roll; it is in addition to the roll. An escape assessment can be issued for real and personal property. In the course of any given year, it is not unusual for the Assessor to process several hundred escape assessments. Of that number, the Assessor processes an average of approximately one hundred and eighty five (185) escape assessments considered low value in accordance with R&T Code 531.9 (assessments generating taxes of \$50 or less). The processing of an escape assessment involves three finance offices; the Assessor, the Auditor, and the Treasurer/Tax Collector. Each escape assessment takes, on average, nearly three hours to process at a total cost of \$228.

If this Ordinance is adopted, in accordance with R&T Code Section 531.9, escape assessments of low value properties, with a change in taxable value of \$5,000 or less, would be exempt from assessment, if discovered after the closure of the annual assessment roll.

**FISCAL IMPACT:**

The average annual estimated cost to Placer County to process escape assessments valued at \$5,000 or less is \$42,142. The maximum average annual revenue generated from the processing of these escape assessments is \$9,250, creating an average deficit of \$32,892 per year. It is therefore recommended that your Board assert its authority under Revenue and Taxation Code Section 531.9 to prohibit the processing of escape assessments as it currently exists (\$5,000 in taxable value or less) or as may be modified by R&T 531.9 in the future.

