



Placement of Delinquent CDA Assessments on the Secured Property Tax Roll

Nevada County Board of Supervisors
July 22, 2025

Trisha Tillotson, CDA Director
Matt Kelley, Code & Cannabis Compliance Director
Ashley Fucci, Administrative Analyst
Gina Will, Auditor-Controller



CONTINUED FROM JUNE 24, 2025, BOARD OF SUPERVISORS MEETING



Key Topics for Clarification

- Legal Authority for Special Assessments
- Code Violation Case Process Overview
- Code Assessment Recovery Timeline
- Due Process and Appeal Rights
- Benefits of the Assessment Process
- An Overview of the Property Tax Billing and Collection Cycle
- Summary and Recommendation

LEGAL AUTHORITY FOR SPECIAL ASSESSMENTS



Statutory Basis for Cost Recovery:

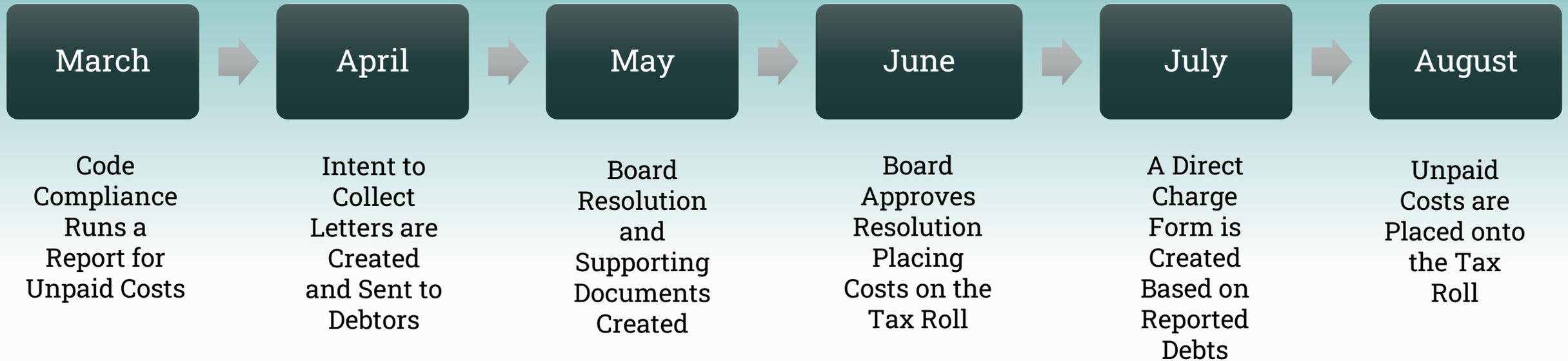
- **Government Code Section 25845(d):** Authorizes placement of unpaid amounts as special assessments on the secured property tax roll.
- **Government Code Section 53069.4:** Permits the County to impose administrative citations and penalties and enforcement costs related to violations of local ordinances.
- **Nevada County Code Section 12.05.220 (Administrative Enforcement):**
 - Authorizes the County recover unpaid enforcement-related costs as special assessments on the secured property tax roll.
 - Ensures that noncompliant property owners – not general taxpayers – are responsible for enforcement-related costs.

CODE VIOLATION CASE PROCESS OVERVIEW



DELINQUENT CDA ASSESSMENTS ON THE SECURED PROPERTY TAX ROLL

Network: Jul 5, 2024 at 8:49:23 AM PDT
Local: Jul 5, 2024 at 8:49:22 AM PDT
N 39° 7' 38.669", W 121° 7' 29.126"
15258-15550 Siskiyou Ct
Grass Valley CA 95949
United States



DUE PROCESS AND APPEAL RIGHTS



Commitment to Fairness: CDA upholds principles of due process, transparency, and procedural fairness at every stage of enforcement and cost recovery.

Multiple Notifications Provided:

- Written notice issued at all key enforcement stages (Violation Warning Letter, Citations and Invoicing).
- Final written notice issued before any tax roll placement.

Right to Appeal: Property owners may request a hearing before a neutral Administrative Hearing Officer at each stage involving penalties or cost imposition.

BENEFITS OF THE ASSESSMENT PROCESS

- Provides opportunity for accountability among non-compliant property owners
- Recovers staff time and administrative costs
- Reduces reliance on the General Fund
- Promotes equity—compliant property owners are not subsidizing violators
- Sustains Code & Cannabis Compliance operations and service delivery





An Overview of the Property Tax Billing and Collection Cycle: Implications of Adding CDA Assessments to the Tax Roll

PROPERTY TAX TIMELINES



Estimated Annual Timing	Annual Event
July-August 2025	Auditor – “extends” secured tax roll by applying tax rates, special assessments, special taxes and direct charges
Late August 2025	Auditor – “turns over” the completed tax roll containing ownership, value, exemptions, tax rates, special assessments (including CDA Assessments), special taxes, and direct charges
October 2025	Tax Collector mails out the 2025/2026 secured property tax bills
December 10, 2025	2025/2026 secured property tax first installment due date (10% penalty applies December 11)
April 10, 2026	2025/2026 secured property tax second installment due date (10% penalty and \$10 cost applies April 11)
July 1, 2026	Annually, at 12:01am on July 1, the taxes, assessments, penalties and costs on real property that have not been paid, shall be declared in default (except property that is currently in tax default). This begins the 5-year period leading to the property becoming subject to the tax collector’s power to sell.
July 1, 2026 – June 30, 2031	An interest rate of 1.5% per month begins to accrue on the declared amount of defaulted taxes. The right of redemption continues and title to the property remains vested in the owner.
July 1, 2031	At 12:01am, the property becomes subject to the tax collector’s power to sell if the property remains tax defaulted. The right of redemption terminates at the close of business on the last day of business prior to the commencement of the tax sale. The right of redemption revives if the property is not sold.
Property Previously Tax Defaulted	If property taxes have previously defaulted, when five or more years have elapsed since a property became tax-defaulted, the tax collector is empowered to sell all or any portion of the tax-defaulted property that has not been redeemed.

TREASURER-TAX COLLECTOR

DELINQUENT CDA ASSESSMENTS ON THE SECURED PROPERTY TAX ROLL



NEVADA COUNTY 2024 - 2025 PROPERTY TAX BILL
Michelle Bodley
Nevada County Treasurer-Tax Collector 950 Maidu Ave., Suite 290 Nevada City, CA 95959
SECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025

PROPERTY INFORMATION - TAX YEAR: 2024		IMPORTANT MESSAGES
ASMT NUMBER: 123-456-789-100	TAX RATE AREA: 080-005	Original bill date: 09/10/2024
FEE NUMBER: 999-888-777-666		Pay online at www.nevadacountyca.gov
LOCATION: [Redacted]		Pay taxes by phone at 1-877-445-5617
ASSESSED OWNER: OWNER AS OF JANUARY 1 LIEN DATE		Credit/Debit in our 2.38% fee, no cost for e-check

COUNTY VALUES, EXEMPTIONS AND TAXES		
PHONE #	VALUE DESCRIPTION	ASSESSED VALUE X TAX RATE /100 = COUNTY TAXES
	LAND	139,197
NET TAXABLE VALUE 139,197 1.000000 1,391.96		

VOTER APPROVED TAXES, TAXING AGENCY, DIRECT CHARGES AND SPECIAL ASSESSMENTS			
PHONE #	CODE	DESCRIPTION	ASSESSED VALUES X TAX RATE /100 = COUNTY TAXES
(530) 265-1244	35400	Voter Debt: Nevada Jt Union H.S. 2002	139,197 0.007281 10.12
(530) 265-1244	35401	Voter Debt: Nevada Jt Union H.S. 2016	139,197 0.015128 21.04
(530) 889-4173	35504	Voter Debt: Sierra College SFID #2 2004	139,197 0.021365 29.72
(866) 807-6864	54015	Penn Valley Fire Rescue	DIRECT CHARGE 33.98
(530) 432-1990	54400	Western Gateway Park Parcel Chg	DIRECT CHARGE 12.94
(866) 807-6864	64700	Penn Valley Fire Suppression	DIRECT CHARGE 16.24
(530) 265-1222	91004	Delq Cannabis Compliance Div	DIRECT CHARGE 1,223.26

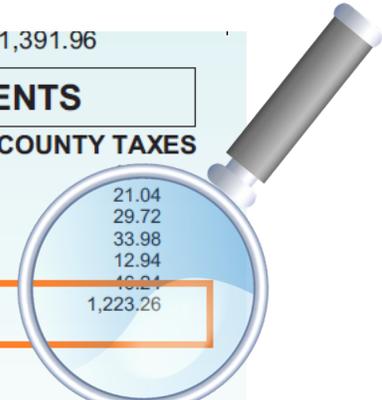
AGENCY TAXES + DIRECT CHARGES + FEES 1,377.30

1ST INSTALLMENT \$1,384.63 DUE ON 11/01/2024	2ND INSTALLMENT \$1,384.63 DUE ON 02/01/2025	TOTAL TAXES \$2,769.26
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How will a citizen see a delinquent CDA assessment on their Property Tax Bill?

Review the "direct charge" portion of the tax bill for the description and amount

NET TAXABLE VALUE		139,197	1.000000	1,391.96
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Can a citizen pay a delinquent CDA assessment after it has been added to the tax bill?

No. Once the assessment is added to the property tax bill, it becomes part of the full tax amount and must be paid together with the rest of the property taxes.



TREASURER-TAX COLLECTOR

DELINQUENT CDA ASSESSMENTS ON THE SECURED PROPERTY TAX ROLL



Will lenders know if a delinquent CDA assessment has been added to a tax bill?

The Tax Collector's office does not directly notify lenders about late tax payments. Many lenders check the Tax Collector's website regularly or request updates on the properties they manage.

Nevada County
California

Find Property

Please provide your search criteria and click the Search button. Review the Help section below for more information on how to locate your Assessment or Fee Parcel.

ROLL YEAR	SEARCH BY	FEE PARCEL
2024	FEE PARCEL	SEARCH TERM

SEARCH

Help

Assessment
To view a "specific" assessment, please enter the assessment number. This feature may not display all outstanding assessments. If you would like a summary of outstanding assessments, use the FEE PARCEL search.

Fee Parcel
To view a "summary" of all current or delinquent fiscal year assessments outstanding or paid during the current fiscal year, please enter the fee parcel number. If you do not have your assessment or fee parcel number, please contact our office

TREASURER-TAX COLLECTOR

DELINQUENT CDA ASSESSMENTS ON THE SECURED PROPERTY TAX ROLL



DELINQUENT TAX NOTICE

TOTALS	11,641.76	1,164.16	20.00	12,825.92
SUMMARY OF CHARGES		LESS SUMMARY OF CREDITS		BALANCE
Total taxes, penalties & cost	12,825.92	Prior pymt plan pymts		FULL PAYMENT MUST BE MADE BY 8/31/2024
Redemption interest/penalties	1,395.22	Curr pymt plan pymts		
Redemption fee	15.00			
Other fees	18.00			
Total charges	14,254.14	Total credits		Full payment 14,254.14

PAY BY 08/31/2024 TO AVOID ADDITIONAL PENALTIES.

County of NEVADA COUNTY DELINQUENT SECURED PROPERTY TAXES - FULL PAYMENT STUB

ASMT NUMBER: 2022 MAKE CHECK PAYABLE TO:
 FEE NUMBER: Nevada County Tax Collector
 LOCATION: P.O. Box 128
 CURRENT OWNER: Nevada City, CA 95959

Full Payment

2024-2025

IF PAID BY 8/31/2024 \$14,254.14

THERE ARE DELINQUENT TAXES AGAINST YOUR PROPERTY. THE BELOW SCHEDULE SHOWS THE AMOUNT DUE ACCORDING TO THE MONTH IN WHICH PAYMENT IS RECEIVED BY THE TAX COLLECTOR'S OFFICE.

JUL	\$14,079.51	FEB	\$15,301.92	SEP	\$14,428.77	OCT	\$14,603.40	NOV	\$14,778.03	DEC	\$14,952.66
JAN	\$15,127.29	AUG	\$14,254.14	MAR	\$15,476.55	APR	\$15,651.18	MAY	\$15,825.81	JUN	\$16,000.44

004420067000620222000014254148700000640200220222

County of NEVADA COUNTY DELINQUENT SECURED PROPERTY TAXES - PAYMENT PLAN STUB

ASMT NUMBER: 2022 MAKE CHECK PAYABLE TO:
 FEE NUMBER: Nevada County Tax Collector
 LOCATION: P.O. Box 128
 CURRENT OWNER: Nevada City, CA 95959

Payment Plan

2024-2025

IF PAID BY 8/31/2024 \$2,915.23

What if a citizen falls behind on their property taxes?

A citizen may qualify for a payment plan. A payment plan is available for defaulted taxes and can be set up between July 15-June 30 each year. The Tax Collector's office is available to help with these questions.



DELINQUENT CDA ASSESSMENTS ON THE SECURED PROPERTY TAX ROLL



Delinquent CDA Assessment added to 25-26 tax bill

Tax Default and Sale Timeline



*The initial year of tax default determines when a parcel becomes eligible for tax auction

Any additional delinquent tax years will be consolidated under the same default status and included in the auction unless they are paid in full before the June 30th default deadline.

PROPERTY TAX COMMUNICATION AND DUE PROCESS



- **Current Year Property Taxes**
 - January - Courtesy reminder letters are sent to property owners if they have missed their 1st Installment
 - May - Courtesy reminder letters are sent to property owners if they have missed their 2nd Installment
- **Defaulted Property Taxes**
 - July - Defaulted tax bills mailed to property owners
 - July – Payment Plan options are sent to property owners
- **Tax Sale Eligible**
 - May - Notice of Default and Impending Power to Sell sent to property Owners
 - June 8 – Notice of Default and Impending Power to Sell published in Newspaper for 3 consecutive weeks
 - July – Record the Notice of Power to Sell with County Recorder after July 1
 - August – Board approval to conduct proposed tax sale and minimum bid amounts per parcel
 - August – Notice of Power to Sell sent to property owners and all parties of interest
 - September – Notice of Tax Sale published in Newspaper for 3 consecutive weeks
 - September – Attempt personal contact for any parcel with a structure and makes additional contact efforts for land-only parcels

TREASURER TAX COLLECTOR



2018 – 2024 Historical Data

Status	CDA Assessments	Parcels	Assessment Amount
Added to Tax Roll	141	95	\$658,641
Paid on Tax Roll	111	77	\$180,218
Unpaid on Tax Roll	24	12	\$240,754
On Tax Roll Payment Plan	1	1	\$3,256
Sold at Tax Auction	5	4	\$234,413

On average, 90% of parcels have previously defaulted taxes before CDA Assessments are added to the tax roll

TREASURER TAX COLLECTOR



2018-2024 Historical Data CDA Assessments Added to the Tax Roll



SUMMARY & RECOMMENDATION



Summary:

- Compliance, notification, and appeal procedures have been followed; costs remain unpaid
- Responsible parties have had multiple opportunities to remedy violations
- Proposed assessments represent a lawful, fair, and final cost recovery tool

Recommendation: Adopt Resolution approving the addition of delinquent CDA assessments on the 2025–2026 secured property tax roll