



*County of Nevada ~  
Office of the Treasurer & Tax Collector*

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**NEVADA COUNTY BOARD OF SUPERVISORS**  
**Board Agenda Memo**

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**MEETING DATE:** July 22, 2025  
**TO:** Honorable Board of Supervisors  
**FROM:** **Michelle Bodley, Treasurer & Tax Collector**  
**SUBJECT:** Placement of delinquent Community Development Agency assessments on the 2025-2026 secured property tax roll

**BACKGROUND:**

On June 24, 2025, a resolution was brought to the Board of Supervisors by the Community Development Agency (CDA) to authorize placement of delinquent CDA assessments onto the 2025-2026 property tax roll. The Board requested that staff return within 60 days and provide more information on this topic.

Treasurer-Tax Collector staff will provide a brief overview of the secured property tax billing, collection, and tax sale process so the board may further evaluate placement of delinquent CDA assessments on the secured property tax roll for 2025-2026.

**Item Initiated and Approved by: Michelle Bodley**

Submittal Date: July 3, 2025