



Trisha Tillotson
Community Development Agency Director

Matt Kelley
Director of Code & Cannabis Compliance

NEVADA COUNTY BOARD OF SUPERVISORS

Board Agenda Memo

MEETING DATE: June 16, 2026

TO: Board of Supervisors

FROM: Matt Kelley, Code & Cannabis Department Director

SUBJECT: Resolution approving the addition of delinquent Community Development Agency assessments onto the 2026-2027 secured property tax roll.

RECOMMENDATION: Adopt the attached Resolution (*Attachment 1*) approving the authorization of placement of Community Development Agency assessments onto the 2026-2027 secured property tax roll.

FUNDING: N/A

ATTACHMENTS:

1. Resolution authorizing placement of Community Development Agency assessments onto the 2026-2027 secured property tax roll.
2. Exhibit A – List of Parcels Subject to Assessments

BACKGROUND:

Nevada County Code section 12.05.220 and California Government Code Section 25845(d) authorizes the County to recover unpaid nuisance abatement and administrative enforcement costs through the placement on the secured property tax roll. These assessments may then be collected in the same manner as ordinary property taxes. California Government Code Section 53069.4 further authorizes the use of administrative enforcement and cost recovery procedures related to violations of local ordinances.

The proposed assessments represent actual costs incurred by the Nevada County Code & Cannabis Compliance Department associated with code compliance and nuisance abatement activities, including administrative enforcement, inspections, staff time, hearing-related costs, and other related enforcement expenses. These costs are incurred in response to violations of Nevada County Code and are assessed only after property owners have been provided with multiple notices, opportunities to voluntarily comply, and information and opportunity regarding their right to appeal.

The Code & Cannabis Compliance Department utilizes a progressive compliance and collections process intended to promote voluntary compliance whenever possible. Property owners are provided with written notices regarding violations, invoices for administrative costs incurred, and additional notices regarding delinquent balances prior to any consideration of placement on the secured property tax roll. If violations remain unresolved, the Code & Cannabis Compliance Department

may issue invoices for actual administrative costs incurred during the investigation and compliance process.

Once administrative cost invoices are issued, the Code & Cannabis Compliance Department follows a structured collections and noticing process intended to provide property owners with multiple opportunities to resolve outstanding balances prior to any further collection action. This process generally includes an initial invoice, followed by 30-day, 60-day, and 90-day reminders, and concluding with final demand notices advising the property owner of the outstanding balance and potential collection actions. The final demand notice advises the property owner that unresolved delinquent costs may be referred for placement onto the secured property tax roll as a special assessment if payment arrangements are not made.

Property owners are also provided with information regarding payment options, compliance agreements, and administrative appeal procedures. These procedures are intended to ensure fairness, transparency, and due process prior to the County pursuing additional cost recovery methods.

If outstanding balances remain unpaid after the completion of the administrative collections process, the County may seek recovery through placement of the delinquent costs onto the secured property tax roll as a special assessment. This process ensures enforcement-related costs are borne by the responsible property owner rather than the general taxpayers.

Placement of these assessments onto the secured property tax roll supports the County's commitment to fiscal accountability, equitable enforcement, and protection of public health, safety, and welfare. It also helps preserve the integrity and sustainability of the County's Code and Cannabis Compliance programs by ensuring recovery of actual enforcement-related costs incurred by the County.

The Code & Cannabis Compliance Department remains committed to achieving voluntary compliance whenever possible, and the proposed assessments represent the final administrative step in recovering delinquent enforcement-related costs after reasonable notice and opportunity to resolve the matter have been provided.

The property owners listed on Exhibit A of the attached Resolution received several notices of amounts due from the Nevada County Community Development Agency Office. When they failed to address the pertinent issues, they received an invoice for administrative costs incurred during the enforcement process. They have received notification from the Code & Cannabis Compliance Department that the outstanding amount may be assessed and a lien could be placed on their property if payment was not made in full within 30 days.

The property owners listed in Exhibit A did not make any payment on their account nor made arrangement to pay the outstanding delinquent costs incurred by the Nevada County Code & Cannabis Compliance Department related to abating nuisances and code violations, administrative costs, and fees.

Item Initiated by: Matt Kelley, Code & Cannabis Compliance Department, Director

Approved by: Trisha Tillotson, Community Development Agency Director