

## Nevada County Supplemental Tax Bills FAQs

California Law requires the reassessment of real property following a change of ownership or the completion of new construction. A reassessment may result in one or more supplemental tax bills being mailed to the property owner. Supplemental tax bills are separate and in addition to the annual secured property tax bill the property owner receives.

View the [Supplemental Tax Bill Brochure](#) for more detailed information on the supplemental process.

1. **Q – What is a supplemental tax bill?**

**A –** A supplemental tax bill is a separate bill that reflects the increase or decrease in the assessed value of real property. Supplemental tax bills are generated and mailed throughout the year, and payment due dates vary. For more information, please call 530-265-1285.

2. **Q – What is a supplemental assessment?**

**A –** A supplemental assessment is an increase or decrease in assessed value that is generated by a “supplemental event” such as a change in ownership or completion of new construction. The Assessor’s office is responsible for reassessing real property. Questions regarding property valuation may be directed to that office at 530-265-1232.

3. **Q – What is a negative supplemental tax bill?**

**A –** A negative supplemental tax bill is a separate bill that reflects assessment that is lower than the prior assessed value, a senior citizen’s transfer of Proposition 13 values, or other downward assessment and includes a refund check. A negative supplemental bill does not change your responsibility to pay all other property tax bills. However, the refund generated by a negative supplemental bill may be applied to any open bills for the same parcel. For more information, please call 530-265-1285.

4. **Q – If I receive a supplemental tax bill, will I also receive an annual tax bill?**

**A –** Yes. Supplemental tax bills are separate from and in addition to the annual secured property tax bill. They must be paid on time to avoid penalties. For more information, please call 530-265-1285.

5. **Q – If I pay taxes through an impound account, will my supplemental tax bill be sent to my lender?**

**A –** No. Supplemental tax bills are only mailed to the property owner of record. You should contact your lender to determine whether it will pay the supplemental tax bill. For more information please call 530-265-1285.

6. **Q – Do I have the right to appeal the supplemental assessment?**

**A –** Yes. Appeals of supplemental assessments must be filed with the Assessment Appeals Board within sixty (60) days of the mailing date shown on the bill. To contact the Assessment Appeals Board, please call 530-265-1480.

**Important:** Filing an appeal does not suspend the obligation to pay property taxes due on the property.

If you choose to appeal your assessment, you must still pay your tax installments on any existing bills in full by the appropriate deadlines. Otherwise, you may incur penalties while the case is in the appeals process.