

Nevada County Unsecured Tax Bills

An unsecured property tax is an ad-valorem (value based) property tax that is the liability of the person or entity assessed for the tax. Because the tax is not secured by real property, such as land, the tax is called "unsecured."

Sale of Removal of Property

The disposal of property after the lien date (January 1st) does not relieve the Assessee of responsibility for any of the tax assessed for that year. The Nevada County Treasurer Tax Collector's Office can only pursue collection of the tax from the Assessee.

Penalties

If not paid in full, a 10% delinquent penalty will be added on September 1st, or on the first business day of the second month following the Enrollment Date. An additional 1.5% penalty will be added on November 1st, or on the first business day of the third month following the Enrollment Date, and each month thereafter (18% annual percentage rate).

Extension of Time

When the delinquent date falls on a Saturday, Sunday, or legal holiday, the delinquent date is extended to the next business day.

Failure to Receive an Unsecured Tax Bill

If you have not received your tax bill by August 1st of any tax year, it is your responsibility to call toll free 530-265-1285, and request a duplicate bill. Penalties will not be cancelled due to non-receipt of a tax bill.

Enforcement of Collection

Unsecured taxes may be collected by placing a lien on the title to property, registrations, or licenses; Recording of Tax Liens; legal actions; Summary Judgment; or Seizure and Sale of the assessee's property. In addition to collection of taxes and penalties, the Treasurer-Tax Collector may collect actual costs of collection incurred by the County up to the time the delinquency is paid.

Release of Lien

A Release of Lien is prepared and sent to the party who paid the taxes along with instructions for recording the release of lien with the county recorder. Payment with guaranteed funds is required for the immediate release of liens. Failure to record the release of lien will cause the public record to continue to show that the debt remains unpaid. The Nevada County Treasurer-Tax Collector does not report to any of the credit bureaus. Documents recorded in the Office of the County Recorder are public record.

Glossary of Terms That Pertain to Your Unsecured Tax Bill

- **Assessed Value:** The taxable value of a property against which the tax rate is applied.
- **Certificate of Tax Lien:** A lien that is recorded with the County Recorder that automatically becomes a lien against the assessee and any property they own or acquire, for the amount of unpaid property taxes.
- **Delinquency Date:** The date that penalty is added to an unsecured tax bill.
- **Demand Date:** The date that payment is requested for an unsecured tax bill; and, after which collection notice(s) and/or action(s) may be made to obtain payment of the tax.
- **Due Date:** The due date is the lien date (January 1) of the year the taxes are being assessed.
- **Fiscal Year:** A fiscal year is the County's accounting cycle. It runs from July 1st of each year through June 30th of the following year.
- **Legal Owner:** The owner of the title, as distinguished from the holders of other interests, e.g., beneficial or possessory interests.
- **Lien Date:** The time when taxes become a lien on property, and the time when property is valued for tax purposes. The Lien Date is January 1st of each year.
- **Personal Property:** All tangible property except real estate.
- **Transfer Date:** The date upon which the ownership of property is transferred.
- **Unsecured Assessment:** State law requires that all business, boat and aircraft and personal property be assessed annually and requires the owner to file a property statement so that a taxable value can be established. Failure to file the statement may result in the increase of the assessment due to penalty for late or non-filing.
- **Unsecured Tax Rate:** Previous year's secured property tax rate.