



GINA S. WILL, AUDITOR-CONTROLLER

Office of the Auditor-Controller
950 Maidu Avenue, Suite 230
P.O. Box 599002
Nevada City, CA 95959-7902
(530) 265-1244

auditor.controller@nevadacountyca.gov

NOTIFICATION VIA EMAIL

October 30, 2025

To: 1123 - Delq Cannabis Compliance Div

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$215.00
Delq Cannabis Compliance Div	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 1123 - Delinquent CDA Administrative Costs

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$211.00
Delinquent CDA Administrative Costs	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

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NOTIFICATION VIA EMAIL

October 30, 2025

To: 3175 - Hillsdale Court PRD

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$218.00
Hillsdale Court PRD	

A journal entry will be processed in December to deduct the fee(s).

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NOTIFICATION VIA EMAIL

October 30, 2025

To: 3176 - Echo Ridge PRD

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$214.00
Echo Ridge PRD	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

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NOTIFICATION VIA EMAIL

October 30, 2025

To: 3177 - Cedar Glen PRD

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$211.00
Cedar Glen PRD	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

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NOTIFICATION VIA EMAIL

October 30, 2025

To: 3197 - Greenwood Forest Estates PRD

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

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The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$214.00
Greenwood Forest Estates PRD	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

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NOTIFICATION VIA EMAIL

October 30, 2025

To: 3213 - CSA 13 Zone 2-Zone Maint

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

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The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$211.00
CSA 13 Zone 2-Zone Maint	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

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NOTIFICATION VIA EMAIL

October 30, 2025

To: 3214 - CSA 13 Zone 3-Zone Maint

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$206.00
CSA 13 Zone 3-Zone Maint	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

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NOTIFICATION VIA EMAIL

November 12, 2025

To: 3215 - CSA 1A Zone 1-Road Maint

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

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The total amount for your district is itemized as follows:

Property Tax Administrative Fee: \$735.15

Direct Charge Cost Recovery: \$298.00
CSA 1A Zone 1-Road Maint

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

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NOTIFICATION VIA EMAIL

November 12, 2025

To: 3216 - CSA 2

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

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The total amount for your district is itemized as follows:

Property Tax Administrative Fee: \$99.24

Direct Charge Cost Recovery: \$0.00
CSA 2

A journal entry will be processed in December to deduct the fee(s).

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NOTIFICATION VIA EMAIL

October 30, 2025

To: 3220 - Cascade Crossing PRD

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

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The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$241.50
Cascade Crossing PRD	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

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NOTIFICATION VIA EMAIL

October 30, 2025

To: 3221 - Ridgetop At Harmony Ridge PRD

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

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The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$205.50

Ridgetop At Harmony Ridge PRD

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

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NOTIFICATION VIA EMAIL

October 30, 2025

To: 3230 - CSA 22 Zone 1-Road Maint

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

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The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$218.50
CSA 22 Zone 1-Road Maint	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

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NEVADA COUNTY CALIFORNIA

GINA S. WILL, AUDITOR-CONTROLLER

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NOTIFICATION VIA EMAIL

November 12, 2025

To: 3232 - CSA 1A Zone 2-Road Maint

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

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The total amount for your district is itemized as follows:

Property Tax Administrative Fee: \$108.98

Direct Charge Cost Recovery: \$226.50
CSA 1A Zone 2-Road Maint

A journal entry will be processed in December to deduct the fee(s).

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NOTIFICATION VIA EMAIL

October 30, 2025

To: 3233 - CSA 24 Zone 2-Road Maint

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

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The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$223.00
CSA 24 Zone 2-Road Maint	

A journal entry will be processed in December to deduct the fee(s).

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NOTIFICATION VIA EMAIL

November 12, 2025

To: 3237 - CSA 1A Zone 3-Road Maint

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

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The total amount for your district is itemized as follows:

Property Tax Administrative Fee: \$165.98

Direct Charge Cost Recovery: \$217.00
CSA 1A Zone 3-Road Maint

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NOTIFICATION VIA EMAIL

October 30, 2025

To: 3252 - CSA 12 Zone 1-Road Maint

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

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The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$235.50
CSA 12 Zone 1-Road Maint	

A journal entry will be processed in December to deduct the fee(s).

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NOTIFICATION VIA EMAIL

October 30, 2025

To: 3253 - CSA 13 Zone 1-Road Maint

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

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The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$211.50
CSA 13 Zone 1-Road Maint	

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If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



GINA S. WILL, AUDITOR-CONTROLLER

Office of the Auditor-Controller
950 Maidu Avenue, Suite 230
P.O. Box 599002
Nevada City, CA 95959-7902
(530) 265-1244

auditor.controller@nevadacountyca.gov

NOTIFICATION VIA EMAIL

October 30, 2025

To: 3253 - CSA 13 Zone 2-Zone Maint

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$211.00
CSA 13 Zone 2-Zone Maint	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

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Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 3253 - CSA 13 Zone 3-Zone Maint

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$206.00
CSA 13 Zone 3-Zone Maint	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

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Property Tax Unit
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NOTIFICATION VIA EMAIL

October 30, 2025

To: 3254 - CSA 14 Zone 1-Road Maint

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$217.00
CSA 14 Zone 1-Road Maint	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

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Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 3254 - CSA 14 Zone 2-Road Maint

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$223.50
CSA 14 Zone 2-Road Maint	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

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NOTIFICATION VIA EMAIL

October 30, 2025

To: 3254 - CSA 14 Zone 3-Road Maint

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$208.00
CSA 14 Zone 3-Road Maint	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

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Property Tax Unit
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NOTIFICATION VIA EMAIL

October 30, 2025

To: 3254 - CSA 14 Zone 4-Road Maint

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$211.50
CSA 14 Zone 4-Road Maint	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 3254 - CSA 14 Zone 5-Road Maint

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$242.00
CSA 14 Zone 5-Road Maint	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

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Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 3258 - CSA 18-Road Maint

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$204.00
CSA 18-Road Maint	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

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Property Tax Unit
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NOTIFICATION VIA EMAIL

October 30, 2025

To: 3260 - CSA 12 Zone 2-Road Maint

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$209.00
CSA 12 Zone 2-Road Maint	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

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Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 3261 - CSA 21 Sharon Oaks-Road Maint

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$297.50
CSA 21 Sharon Oaks-Road Maint	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

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Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 3263 - CSA 24 Zone 1-Road Maint

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$207.50
CSA 24 Zone 1-Road Maint	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

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Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 3264 - CSA 38 Zone 2-Road Maint

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$202.00
CSA 38 Zone 2-Road Maint	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 3282 - Altair PRD

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$212.00

Altair PRD

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 3283 - Indian Trails PRD

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$215.00
Indian Trails PRD	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

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Property Tax Unit
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NOTIFICATION VIA EMAIL

October 30, 2025

To: 3284 - American Hill PRD

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$203.00
American Hill PRD	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

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Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 3285 - Ski Town II PRD-Road Maint

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$220.50
Ski Town II PRD-Road Maint	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 3285 - Ski Town II PRD-Snow Removal

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$220.50
Ski Town II PRD-Snow Removal	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 3286 - Perimeter Road PRD

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$366.00
Perimeter Road PRD	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



GINA S. WILL, AUDITOR-CONTROLLER

Office of the Auditor-Controller
950 Maidu Avenue, Suite 230
P.O. Box 599002
Nevada City, CA 95959-7902
(530) 265-1244

auditor.controller@nevadacountyca.gov

NOTIFICATION VIA EMAIL

October 30, 2025

To: 3287 - Higgins Woodbridge PRD

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$203.00

Higgins Woodbridge PRD

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 3289 - Ridge View Woodlands PRD

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$217.00
Ridge View Woodlands PRD	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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auditor.controller@nevadacountyca.gov

NOTIFICATION VIA EMAIL

October 30, 2025

To: 3290 - Long Valley Road PRD

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$243.00
Long Valley Road PRD	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 3291 - Merrill Court PRD

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$204.50
Merrill Court PRD	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 3294 - Canyon Creek PRD Zone 1

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$226.00
Canyon Creek PRD Zone 1	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 3294 - Canyon Creek PRD Zone 2

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$207.50
Canyon Creek PRD Zone 2	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 3294 - Canyon Creek PRD Zone 3

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$203.00
Canyon Creek PRD Zone 3	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 3437 - Darkhorse PRD

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$314.00

Darkhorse PRD

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 3440 - Rattlesnake Ridge PRD

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$208.50
Rattlesnake Ridge PRD	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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auditor.controller@nevadacountyca.gov

NOTIFICATION VIA EMAIL

October 30, 2025

To: 3470 - Hidden Glen PRD

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$212.00
Hidden Glen PRD	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 4117 - CSA 1A Zone 1-Solid Waste

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$284.00
CSA 1A Zone 1-Solid Waste	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 4117 - CSA 1A Zone 2-Solid Waste

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$217.50
CSA 1A Zone 2-Solid Waste	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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auditor.controller@nevadacountyca.gov

NOTIFICATION VIA EMAIL

October 30, 2025

To: 4117 - CSA 1A Zone 3-Solid Waste

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$213.50
CSA 1A Zone 3-Solid Waste	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 4117 - CSA 2 Birch Meadow-Solid Waste

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$207.50
CSA 2 Birch Meadow-Solid Waste	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 4117 - CSA 12 Zone 1-Solid Waste

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$227.00
CSA 12 Zone 1-Solid Waste	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 4117 - CSA 12 Zone 2-Solid Waste

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$209.00
CSA 12 Zone 2-Solid Waste	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 4117 - CSA 13 Zone 1-Solid Waste

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$211.00
CSA 13 Zone 1-Solid Waste	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 4117 - CSA 13 Zone 2-Solid Waste

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$211.00
CSA 13 Zone 2-Solid Waste	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



GINA S. WILL, AUDITOR-CONTROLLER

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950 Maidu Avenue, Suite 230
P.O. Box 599002
Nevada City, CA 95959-7902
(530) 265-1244

auditor.controller@nevadacountyca.gov

NOTIFICATION VIA EMAIL

October 30, 2025

To: 4117 - CSA 13 Zone 3-Solid Waste

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$206.00
CSA 13 Zone 3-Solid Waste	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 4117 - CSA 14 Zone 1-Solid Waste

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$215.50
CSA 14 Zone 1-Solid Waste	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
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(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 4117 - CSA 14 Zone 2-Solid Waste

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$221.00
CSA 14 Zone 2-Solid Waste	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
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(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 4117 - CSA 14 Zone 3-Solid Waste

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$208.00
CSA 14 Zone 3-Solid Waste	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 4117 - CSA 14 Zone 4-Solid Waste

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$210.00
CSA 14 Zone 4-Solid Waste	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



GINA S. WILL, AUDITOR-CONTROLLER

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auditor.controller@nevadacountyca.gov

NOTIFICATION VIA EMAIL

October 30, 2025

To: 4117 - CSA 14 Zone 5-Solid Waste

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$230.50
CSA 14 Zone 5-Solid Waste	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 4117 - CSA 16-Solid Waste

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$13,982.00
CSA 16-Solid Waste	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



NEVADA COUNTY
CALIFORNIA

GINA S. WILL, AUDITOR-CONTROLLER

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NOTIFICATION VIA EMAIL

October 30, 2025

To: 4117 - CSA 18-Solid Waste

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$201.00
CSA 18-Solid Waste	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
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(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 4117 - CSA 21 Sharon Oaks-Solid Waste

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$240.00
CSA 21 Sharon Oaks-Solid Waste	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 4117 - CSA 22 Zone 1-Solid Waste

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$217.50
CSA 22 Zone 1-Solid Waste	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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auditor.controller@nevadacountyca.gov

NOTIFICATION VIA EMAIL

October 30, 2025

To: 4117 - CSA 22 Zone 2-Solid Waste

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$202.00
CSA 22 Zone 2-Solid Waste	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 4117 - CSA 24 Zone 1-Solid Waste

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$206.00
CSA 24 Zone 1-Solid Waste	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

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Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 4117 - CSA 24 Zone 2-Solid Waste

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$220.00
CSA 24 Zone 2-Solid Waste	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
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NOTIFICATION VIA EMAIL

October 30, 2025

To: 4117 - CSA 32-Solid Waste

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$2,031.00
CSA 32-Solid Waste	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 4117 - CSA 33-Solid Waste

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$829.00
CSA 33-Solid Waste	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 4117 - West Co Non Residential-Solid Waste

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$987.00
West Co Non Residential-Solid Waste	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 4118 - CSA 7-Eastern Co Refuse Collection

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$636.50
CSA 7-Eastern Co Refuse Collection	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



GINA S. WILL, AUDITOR-CONTROLLER

Office of the Auditor-Controller
950 Maidu Avenue, Suite 230
P.O. Box 599002
Nevada City, CA 95959-7902
(530) 265-1244

auditor.controller@nevadacountyca.gov

NOTIFICATION VIA EMAIL

October 30, 2025

To: 4728 - Lake Wildwood-Sewer Cap Imprv

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$1,701.00
Lake Wildwood-Sewer Cap Imprv	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
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NOTIFICATION VIA EMAIL

October 30, 2025

To: 4728 - Lake Wildwood-Sewer Maint

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$1,701.00
Lake Wildwood-Sewer Maint	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

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NOTIFICATION VIA EMAIL

October 30, 2025

To: 4734 - Cascade Shores-Sewer Cap Imprv

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$250.50
Cascade Shores-Sewer Cap Imprv	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

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NOTIFICATION VIA EMAIL

October 30, 2025

To: 4734 - Cascade Shores-Sewer Maint

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$250.50
Cascade Shores-Sewer Maint	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

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NOTIFICATION VIA EMAIL

October 30, 2025

To: 4736 - North San Juan-Sewer Maint

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$237.50
North San Juan-Sewer Maint	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

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Property Tax Unit
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NOTIFICATION VIA EMAIL

October 30, 2025

To: 4740 - Lake of the Pines-Sewer Cap Imprv

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$1,211.00

Lake of the Pines-Sewer Cap Imprv

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

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Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 4740 - Lake of the Pines-Sewer Maint

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

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The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$1,266.00
Lake of the Pines-Sewer Maint	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

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Property Tax Unit
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NOTIFICATION VIA EMAIL

October 30, 2025

To: 4749 - Gold Creek-Sewer Maint

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$201.00
Gold Creek-Sewer Maint	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

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Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 4751 - Mountain Lake Estates-Sewer Maint

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

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The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$223.00
Mountain Lake Estates-Sewer Maint	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

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Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 4771 - Penn Valley-Sewer Cap Imprv

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

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The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$358.50
Penn Valley-Sewer Cap Imprv	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

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NOTIFICATION VIA EMAIL

October 30, 2025

To: 4771 - Penn Valley-Sewer Maint

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

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The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$358.50
Penn Valley-Sewer Maint	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

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NOTIFICATION VIA EMAIL

October 30, 2025

To: 4775 - Valley Oak Court-Sewer Cap Imprv

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$203.00
Valley Oak Court-Sewer Cap Imprv	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

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NOTIFICATION VIA EMAIL

October 30, 2025

To: 4775 - Valley Oak Court-Sewer Maint

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

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The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$203.00
Valley Oak Court-Sewer Maint	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

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NOTIFICATION VIA EMAIL

October 30, 2025

To: 4789 - Higgins Village-Sewer Cap Imprv

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

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The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$202.00

Higgins Village-Sewer Cap Imprv

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

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NOTIFICATION VIA EMAIL

October 30, 2025

To: 4789 - Higgins Village-Sewer Maint

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

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The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$202.00
Higgins Village-Sewer Maint	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

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NOTIFICATION VIA EMAIL

October 30, 2025

To: 4796 - Eden Ranch-Sewer Maint

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$215.50
Eden Ranch-Sewer Maint	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
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NOTIFICATION VIA EMAIL

November 12, 2025

To: 5456 - Truckee Redevelopment Agency

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee: \$104,548.62

Direct Charge Cost Recovery: \$0.00

Truckee Redevelopment Agency

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

November 12, 2025

To: 5458 - Grass Valley Redevelopment Agency

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee: \$66,219.26

Direct Charge Cost Recovery: \$0.00

Grass Valley Redevelopment Agency

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



GINA S. WILL, AUDITOR-CONTROLLER

Office of the Auditor-Controller
950 Maidu Avenue, Suite 230
P.O. Box 599002
Nevada City, CA 95959-7902
(530) 265-1244

auditor.controller@nevadacountyca.gov

NOTIFICATION VIA EMAIL

October 30, 2025

To: 6171 - Morgan Ranch West Ben Asmt Dist

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$212.50

Morgan Ranch West Ben Asmt Dist

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 6171 - Morgan Ranch West L&L

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$212.50

Morgan Ranch West L&L

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 6172 - Ridge Meadows Ben Asmt Dist

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$218.50
Ridge Meadows Ben Asmt Dist	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 6172 - Ridge Meadows Zone 5 L&L

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$218.50
Ridge Meadows Zone 5 L&L	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 6173 - Loma Rica Ranch L&L

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$266.50
Loma Rica Ranch L&L	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 6241 - Litton Business Park L&L

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$225.50

Litton Business Park L&L

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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auditor.controller@nevadacountyca.gov

NOTIFICATION VIA EMAIL

October 30, 2025

To: 6242 - NID-Cement Hill CFD 2007-1 MR

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$401.00

NID-Cement Hill CFD 2007-1 MR

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 6242 - NID-Rodeo Flat Asmt Dist 2008-1

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$220.00
NID-Rodeo Flat Asmt Dist 2008-1	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 6244 - Morgan Ranch #7 Ben Asmt Dist

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee: \$0.00

Direct Charge Cost Recovery: \$212.00

Morgan Ranch #7 Ben Asmt Dist

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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(530) 265-1244

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NOTIFICATION VIA EMAIL

October 30, 2025

To: 6244 - Morgan Ranch/Ventana Sierra L&L

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$401.50
Morgan Ranch/Ventana Sierra L&L	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



GINA S. WILL, AUDITOR-CONTROLLER

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auditor.controller@nevadacountyca.gov

NOTIFICATION VIA EMAIL

October 30, 2025

To: 6244 - Scotia Pines L&L

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$227.50

Scotia Pines L&L

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 6250 - Grey's Crossing CFD 04-1 MR

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$625.00

Grey's Crossing CFD 04-1 MR

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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auditor.controller@nevadacountyca.gov

NOTIFICATION VIA EMAIL

October 30, 2025

To: 6250 - Old Greenwood CFD 03-1 MR

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$1,422.00
Old Greenwood CFD 03-1 MR	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



GINA S. WILL, AUDITOR-CONTROLLER

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auditor.controller@nevadacountyca.gov

NOTIFICATION VIA EMAIL

October 30, 2025

To: 6250 - Truckee Donner PUD-Standby Chgs

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$919.00

Truckee Donner PUD-Standby Chgs

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



NEVADA COUNTY
CALIFORNIA

GINA S. WILL, AUDITOR-CONTROLLER

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NOTIFICATION VIA EMAIL

October 30, 2025

To: 6269 - Whispering Pines Commercial L&L

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee: \$0.00

Direct Charge Cost Recovery: \$249.00

Whispering Pines Commercial L&L

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



NEVADA COUNTY CALIFORNIA

GINA S. WILL, AUDITOR-CONTROLLER

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auditor.controller@nevadacountyca.gov

NOTIFICATION VIA EMAIL

November 12, 2025

To: 6302 - NID Delq Water Toll

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee: \$258,944.27

Direct Charge Cost Recovery: \$871.00

NID Delq Water Toll

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 6313 - Delq City of NC Wtr/Swr Chgs

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$214.00
Delq City of NC Wtr/Swr Chgs	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



GINA S. WILL, AUDITOR-CONTROLLER

Office of the Auditor-Controller
950 Maidu Avenue, Suite 230
P.O. Box 599002
Nevada City, CA 95959-7902
(530) 265-1244

auditor.controller@nevadacountyca.gov

NOTIFICATION VIA EMAIL

October 30, 2025

To: 6313 - Nevada City Fire Asmt Measure K

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$892.00
Nevada City Fire Asmt Measure K	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

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Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

November 12, 2025

To: 6313 - Nevada City Special Fire Parcel Chg

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee: \$32,591.83

Direct Charge Cost Recovery: \$891.50

Nevada City Special Fire Parcel Chg

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

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Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

November 12, 2025

To: 6314 - City of Grass Valley Fire Asmt

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee: \$71,126.21

Direct Charge Cost Recovery: \$2,302.50

City of Grass Valley Fire Asmt

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 6314 - Delq City of GV Wtr/Swr Chgs

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$284.00
Delq City of GV Wtr/Swr Chgs	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

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Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 6345 - Delq Tahoe-Truckee Sierra Disposal

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee: \$0.00

Direct Charge Cost Recovery: \$285.00

Delq Tahoe-Truckee Sierra Disposal

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



NEVADA COUNTY CALIFORNIA

GINA S. WILL, AUDITOR-CONTROLLER

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NOTIFICATION VIA EMAIL

November 12, 2025

To: 6345 - Town Of Truckee Refuse Collection

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee: \$343,722.61

Direct Charge Cost Recovery: \$6,639.50

Town Of Truckee Refuse Collection

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

November 12, 2025

To: 6348 - Higgins Fire Special Tax

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee: \$40,983.57

Direct Charge Cost Recovery: \$2,356.50

Higgins Fire Special Tax

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 6349 - Higgins Fire Suppression 2024-1

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$2,320.50
Higgins Fire Suppression 2024-1	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 6350 - Brickelltown Maint CFD 2013.01 MR

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$228.00

Brickelltown Maint CFD 2013.01 MR

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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auditor.controller@nevadacountyca.gov

NOTIFICATION VIA EMAIL

October 30, 2025

To: 6350 - Coldstream Maint CFD 2019-1 MR

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$241.00
Coldstream Maint CFD 2019-1 MR	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 6350 - Envision DPR L&L MR

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$232.00
Envision DPR L&L MR	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 6350 - Joerger Maint CFD 2015-01 MR

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$202.00

Joerger Maint CFD 2015-01 MR

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

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Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 6350 - Railyard Transit/Maint Dist MR

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$214.00
Railyard Transit/Maint Dist MR	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 6350 - West River L&L

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$225.00
West River L&L	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 6352 - Coldstream CFD 2019-2 MR

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$231.00
Coldstream CFD 2019-2 MR	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 6371 - mPOWER Pioneer

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$227.00
mPOWER Pioneer	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 6372 - CA HERO PACE Program

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$201.00
CA HERO PACE Program	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 6375 - CSCDA FortiFi Program

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$201.00
CSCDA FortiFi Program	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



GINA S. WILL, AUDITOR-CONTROLLER

Office of the Auditor-Controller
950 Maidu Avenue, Suite 230
P.O. Box 599002
Nevada City, CA 95959-7902
(530) 265-1244

auditor.controller@nevadacountyca.gov

NOTIFICATION VIA EMAIL

October 30, 2025

To: 6591 - TSSA #1 Tahoe Donner

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$3,427.00

TSSA #1 Tahoe Donner

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 6595 - TSSA #5 Zone 1 Glenshire

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$886.50
TSSA #5 Zone 1 Glenshire	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 6595 - TSSA #5 Zone 3 Cambridge

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$295.00
TSSA #5 Zone 3 Cambridge	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 6705 - Truckee Fire Donner Summit Assmt

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee: \$0.00

Direct Charge Cost Recovery: \$316.00

Truckee Fire Donner Summit Assmt

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 6705 - Truckee Fire Measure T

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$8,804.00
Truckee Fire Measure T	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

November 12, 2025

To: 6705 - Truckee Fire Suppression Asmt

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee: \$199,693.04

Direct Charge Cost Recovery: \$8,720.00

Truckee Fire Suppression Asmt

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

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Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 6705 - Truckee FPD-Fire/Ambulance

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$390.00
Truckee FPD-Fire/Ambulance	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

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Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

November 12, 2025

To: 6707 - Truckee Sanitary Dist Sewer Chgs

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

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The total amount for your district is itemized as follows:

Property Tax Administrative Fee: \$159,988.02

Direct Charge Cost Recovery: \$5,901.00

Truckee Sanitary Dist Sewer Chgs

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

November 12, 2025

To: 6708 - Nevada Cemetery

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

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The total amount for your district is itemized as follows:

Property Tax Administrative Fee: \$14,144.05

Direct Charge Cost Recovery: \$0.00

Nevada Cemetery

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

November 12, 2025

To: 6709 - Truckee Cemetery

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee: \$5,479.20

Direct Charge Cost Recovery: \$0.00

Truckee Cemetery

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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auditor.controller@nevadacountyca.gov

NOTIFICATION VIA EMAIL

November 12, 2025

To: 6710 - Nevada Co Resource Conservation District

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee: \$7,188.48

Direct Charge Cost Recovery: \$0.00

Nevada Co Resource Conservation District

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

November 12, 2025

To: 6711 - San Juan Ridge County Water District

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee: \$464.62

Direct Charge Cost Recovery: \$0.00

San Juan Ridge County Water District

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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auditor.controller@nevadacountyca.gov

NOTIFICATION VIA EMAIL

November 12, 2025

To: 6713 - Washington County Water District

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee: \$946.22

Direct Charge Cost Recovery: \$0.00

Washington County Water District

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



GINA S. WILL, AUDITOR-CONTROLLER

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auditor.controller@nevadacountyca.gov

NOTIFICATION VIA EMAIL

November 12, 2025

To: 6714 - Tahoe Forest Hospital

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee: \$77,470.00

Direct Charge Cost Recovery: \$0.00

Tahoe Forest Hospital

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 6715 - Delq Donner Summit PUD

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$224.00
Delq Donner Summit PUD	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

November 12, 2025

To: 6715 - Donner Summit PUD CFD 1 MR

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee: \$3,706.65

Direct Charge Cost Recovery: \$234.00

Donner Summit PUD CFD 1 MR

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

November 12, 2025

To: 6716 - Truckee Tahoe Airport

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

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The total amount for your district is itemized as follows:

Property Tax Administrative Fee: \$60,451.80

Direct Charge Cost Recovery: \$0.00

Truckee Tahoe Airport

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 6717 - North San Juan Fire Measure Q Tax

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$1,105.00
North San Juan Fire Measure Q Tax	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



GINA S. WILL, AUDITOR-CONTROLLER

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950 Maidu Avenue, Suite 230
P.O. Box 599002
Nevada City, CA 95959-7902
(530) 265-1244

auditor.controller@nevadacountyca.gov

NOTIFICATION VIA EMAIL

November 12, 2025

To: 6720 - North San Juan Fire Parcel Chg

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee: \$3,247.57

Direct Charge Cost Recovery: \$1,101.00

North San Juan Fire Parcel Chg

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

November 12, 2025

To: 6721 - Ophir Hill Fire FSBA 2006-1

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee: \$11,034.53

Direct Charge Cost Recovery: \$1,008.00

Ophir Hill Fire FSBA 2006-1

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

November 12, 2025

To: 6722 - Nev Co Consolidated Fire Suppression

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee: \$81,362.35

Direct Charge Cost Recovery: \$8,257.00

Nev Co Consolidated Fire Suppression

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

November 12, 2025

To: 6723 - Peardale-Chicago Park Fire Dist

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee: \$5,520.09

Direct Charge Cost Recovery: \$1,332.50

Peardale-Chicago Park Fire Dist

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 6723 - Peardale-Chicago Park Fire Supression

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$1,129.00
Peardale-Chicago Park Fire Supression	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

November 12, 2025

To: 6724 - Rough & Ready Fire Asmt

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee: \$6,271.82

Direct Charge Cost Recovery: \$526.00

Rough & Ready Fire Asmt

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

November 12, 2025

To: 6726 - Truckee-Donner RPD Pool Tax

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee: \$155,794.21

Direct Charge Cost Recovery: \$8,472.50
Truckee-Donner RPD Pool Tax

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 6734 - Nev Co Consolidated Fire Special Tax

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$8,217.00
Nev Co Consolidated Fire Special Tax	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 6737 - Kingsbury Greens CSD

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$222.50
Kingsbury Greens CSD	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 6743 - Delq Tahoe-Truckee Sanitation Chgs

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$203.00
Delq Tahoe-Truckee Sanitation Chgs	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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auditor.controller@nevadacountyca.gov

NOTIFICATION VIA EMAIL

November 12, 2025

To: 6743 - Tahoe-Truckee Sanitation Chgs

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee: \$35,364.03

Direct Charge Cost Recovery: \$5,898.50

Tahoe-Truckee Sanitation Chgs

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 6745 - Penn Valley Fire Rescue

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$3,411.50
Penn Valley Fire Rescue	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

November 12, 2025

To: 6745 - Penn Valley Fire Suppression

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee: \$10,721.05

Direct Charge Cost Recovery: \$3,417.50

Penn Valley Fire Suppression

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 6746 - Western Gateway Park Parcel Chg

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$4,370.00
Western Gateway Park Parcel Chg	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

November 12, 2025

To: 6751 - Oak Tree Park & Rec District

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$84.02
Direct Charge Cost Recovery:	\$942.00
Oak Tree Park & Rec District	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



NEVADA COUNTY CALIFORNIA

GINA S. WILL, AUDITOR-CONTROLLER

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NOTIFICATION VIA EMAIL

November 12, 2025

To: 6775 - Bear River Recreation & Park

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee: \$757.00

Direct Charge Cost Recovery: \$0.00

Bear River Recreation & Park

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

October 30, 2025

To: 6780 - Mystic Mine CSD Road Maint

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$248.50
Mystic Mine CSD Road Maint	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



GINA S. WILL, AUDITOR-CONTROLLER

Office of the Auditor-Controller
950 Maidu Avenue, Suite 230
P.O. Box 599002
Nevada City, CA 95959-7902
(530) 265-1244

auditor.controller@nevadacountyca.gov

NOTIFICATION VIA EMAIL

October 30, 2025

To: 6781 - Lake of the Pines CSD-Road Maint

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee: \$0.00

Direct Charge Cost Recovery: \$285.00

Lake of the Pines CSD-Road Maint

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
(530) 265-1244



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NOTIFICATION VIA EMAIL

November 12, 2025

To: 6781 - LOP Ranchos RMD

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee: \$583.26

Direct Charge Cost Recovery: \$285.00

LOP Ranchos RMD

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

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NOTIFICATION VIA EMAIL

October 30, 2025

To: 6782 - Byers Lane CSD-Road Maint

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$231.50
Byers Lane CSD-Road Maint	

A journal entry will be processed in December to deduct the fee(s).

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Thank you,

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NOTIFICATION VIA EMAIL

October 30, 2025

To: 6783 - Tahoe-Truckee USD-Measure AA

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee:	\$0.00
Direct Charge Cost Recovery:	\$8,158.50
Tahoe-Truckee USD-Measure AA	

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

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NOTIFICATION VIA EMAIL

October 30, 2025

To: 6800 - Bear River RPD Saddle Ridge Drainage

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

In accordance with Government Code 50077 (b) "if special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance". For the 2025/26 tax roll, the cost recovery amount is \$200 per direct charge code, plus \$.50 per parcel on the Teeter Plan and \$1.00 for Non-Teeter.

The total amount for your district is itemized as follows:

Property Tax Administrative Fee: \$0.00

Direct Charge Cost Recovery: \$283.00

Bear River RPD Saddle Ridge Drainage

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
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NOTIFICATION VIA EMAIL

October 30, 2025

To: 6800 - Bear River RPD Saddle Ridge Park

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

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The total amount for your district is itemized as follows:

Property Tax Administrative Fee: \$0.00

Direct Charge Cost Recovery: \$283.00

Bear River RPD Saddle Ridge Park

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

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NOTIFICATION VIA EMAIL

October 30, 2025

To: 6800 - Bear River RPD Saddle Ridge Trail

Re: 25/26 Property Tax Administrative Fee & Direct Charge Administrative Cost Recovery

Annually, our office charges a property tax administrative fee to taxing entities that share in the 1% ad valorem property tax, which is mandated under Revenue & Taxation (R&T) Code Section 95.2. The basis of the fee is the net cost of the three County offices that fulfill the necessary duties of the property tax process: Assessor, Tax Collector, and Auditor-Controller. The Property Tax System software purchase of \$998,464 is included and is being amortized over a seven-year period.

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The total amount for your district is itemized as follows:

Property Tax Administrative Fee: \$0.00

Direct Charge Cost Recovery: \$283.00

Bear River RPD Saddle Ridge Trail

A journal entry will be processed in December to deduct the fee(s).

If you have any questions, please email propertytax.auditor@nevadacountyca.gov

Thank you,

Shawna Cresswell & Tyler Davis
Property Tax Unit
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