



**NEVADA  
COUNTY**  
CALIFORNIA

**OFFICE OF THE  
ASSESSOR**

**20  
24**



# **ANNUAL REPORT**

Nevada County Assessor Rolf D. Kleinhans





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# A message from **Assessor Rolf D. Kleinhans**



I am proud to present the 2024 Nevada County Assessor's Annual Report. This report provides comprehensive details about Nevada County's 2024 assessment roll, property tax savings programs, and other key information. These results reflect the dedication of our employees, who continue to serve our communities with excellence while performing essential property assessment functions.

This year's assessment roll has reached a record \$27 billion – a 4.69% increase over last year. This milestone reflects the total gross assessed value of locally assessed real, business, and personal property in Nevada County as of January 1, 2024. The revenue the Assessor's Office generates provides critical funding for essential programs in Nevada County, including public schools, hospitals, roads, police, and fire among other important services.

I want to thank all employees for their unwavering commitment to our mission and values, their extraordinary customer service, and their ongoing efforts to improve our processes. I am grateful for our dedicated team's service to Nevada County residents.

Thank you for spending your time reviewing this annual report! Please contact the Assessor's Office with any questions you may have by emailing [assessor@nevadacountyca.gov](mailto:assessor@nevadacountyca.gov), calling 530-265-1232, or visiting the Nevada County Government Center at 950 Maidu Avenue in Nevada City.

Sincerely,

A handwritten signature in black ink that reads "Rolf D. Kleinhans". The signature is written in a cursive, flowing style.

ROLF D. KLEINHANS  
Nevada County Assessor

# The Role of the Assessor

The Assessor, a locally elected official who serves a four-year term, is Constitutionally bound by both state and local laws to locate all taxable property in Nevada County, identify its ownership, and establish values for the tax assessment roll. This includes, but is not limited to, maintaining assessor parcel maps, processing all applicable legal exemptions and exclusions, analyzing recorded documents affecting title to real estate, and reviewing building permits. The Assessor must also maintain records and provide property owners and the public access to assessment roll information, as allowed by law.

Values for property taxation purposes are determined each year as of lien date, January 1. Although this value is used to calculate property taxes, the Assessor does not set property tax rates, compute or issue tax bills, receive property tax payments, or establish property tax laws.

The Assessor strives to keep property owners aware of their rights and responsibilities; to deliver courteous and professional service to taxpayers; and to provide fair and equal implementation of California property tax laws.

## **Mission Statement**

Our Mission is to foster positive community relationships through excellence in public service; provide fair and equitable implementation of California property tax laws; deliver timely and accurate property assessments; and to educate property owners of their rights and responsibilities.

## **Values**

**Accountability**  
**Transparency**  
**Collaboration**  
**Integrity**  
**Service**





**2024**

**Nevada County Assessor's  
Office Staff**



The office participating in the annual Halloween Spooktacular, dressed as tacky tourists



Staff viewing the April solar eclipse



Rolf and family winning the Howl-O-Ween Dog Mob



Assessor team leading countywide HPO training  
(High Performance Organization)



Business Property team  
members conducting  
a field visit



Two assessor staff members were  
the first to complete countywide  
professional certification program

### Services Provided by the Assessor's Office

In Person	Online Services	Forms available online
General Assessment Information	Map (My Neighborhood)	Mailing Address Change
Property Ownership	Assessed Value	Prop 8 Informal Value Review
Assessed Values	Property Characteristics	Aircraft and Boat Affidavit
Full-Size Parcel Maps	PDF Parcel Maps	Business Statement of Change
Recorded Document Numbers	Property Assessment Basics	New Construction Cost Statement
Mailing Address Change	Business Property Statement E-file	Reassessment due to Calamity
Paper Forms/Applications	Forms and Brochures	Cal Assessor E-forms - Printable Forms



**3,215**

REAPPRAISABLE  
TRANSFERS/SALES



**140**

MAPPING PROJECTS  
LOT LINES/SUBDIVISIONS



**142**

MISFORTUNE/CALAMITY  
APPLICATIONS



**1,513**

NEW CONSTRUCTION  
EVENTS

## Customer *Service*



**7,489**

INITIAL CONTACT  
PHONE CALLS



**2,507**

COUNTER  
VISITS



**3,472**

MAIN INBOX  
EMAILS



**31,926**

WEBSITE  
VISITS

PROP  
**19**

**58**

INTERGENERATIONAL  
TRANSFER APPLICATIONS

PROP  
**19**

**126**

BASE YEAR VALUE  
TRANSFER APPLICATIONS

# Property Tax Workflow

1

## Clerk - Recorder

Provides copies of recorded documents

&

## City/County Agencies

Provide copies of all building permits issued

2

## Assessor

Assesses all real and personal property in accordance with Property Tax Rules mandated by the California State Board of Equalization

3

## Auditor - Controller

Calculates taxes by multiplying the taxable value by the tax rate of 1% plus all applicable special assessments

4

## Treasurer - Tax Collector

Prepares and distributes property tax bills for real and personal property, and processes property tax payments

5

## Auditor - Controller

Allocates property tax revenue to 48 local taxing agencies including the county, cities, schools, and special districts

# Assessment Roll Summary

**\$27,074,742,978**  
In Gross Assessed Value

**\$1.2 Billion or 4.69%**  
Increase Above Last Year's Tax Roll

**60,453**  
Secured  
Taxable Properties

**6,190**  
Unsecured  
Assessments

**3,215**  
Assessable  
Transfers Valued

**1,513**  
New Construction  
Events Valued

## Nevada County Property Tax Distribution



Distribution of Value by Property Type								
Secured Real Property Value Comparison 2023 vs 2024								
Property Type	Parcel Count				Assessed Values			
	2024	2023	# Change	% Change	2024	2023	\$ Change	% Change
Vacant Land - Residential	4,425	5,185	-760	-14.66%	\$625,647,067	\$604,518,844	\$21,128,223	3.50%
Single Family Residences	43,537	43,412	125	0.29%	\$22,081,373,758	\$21,080,279,674	\$1,001,094,084	4.75%
Condominiums	1,767	1,715	52	3.03%	\$736,517,733	\$663,376,480	\$73,141,253	11.03%
Manufactured Homes	1,222	1,308	-86	-6.57%	\$108,897,499	\$100,566,554	\$8,330,945	8.28%
Timeshares	1,157	1,157	0	0.00%	\$19,951,522	\$19,968,017	(\$16,495)	-0.08%
Multi-Family 2 to 4 units	92	85	7	8.24%	\$49,629,216	\$42,344,627	\$7,284,589	17.20%
Multi-Family 5 or more units	128	127	1	0.79%	\$323,354,186	\$321,851,435	\$1,502,751	0.47%
Commercial/Industrial	2,379	2,408	-29	-1.20%	\$2,108,328,633	\$2,019,501,216	\$88,827,417	4.40%
Vacant Commercial/Industrial Land	376	399	-23	-5.76%	\$123,810,483	\$100,766,606	\$23,043,877	22.87%
Agricultural	40	41	-1	-2.44%	\$31,395,981	\$30,080,124	\$1,315,857	4.37%
Agricultural Improvements	683	695	-12	-1.73%	\$162,223,531	\$162,643,891	(\$420,360)	-0.26%
Restricted	388	388	0	0.00%	\$33,271,854	\$32,631,079	\$640,775	1.96%
Vacant	4,256	4,614	-358	-7.76%	\$503,264,528	\$495,372,339	\$7,892,189	1.59%
Oil, Gas, and Minerals	3	3	0	0.00%	\$7,846,659	\$6,801,682	\$1,044,977	15.36%
<b>Totals</b>	<b>60,453</b>	<b>61,537</b>	<b>-1,084</b>	<b>-1.76%</b>	<b>\$26,915,512,650</b>	<b>\$25,680,702,568</b>	<b>\$1,234,810,082</b>	<b>4.81%</b>

Does not include unsecured property

# Assessment Areas



**NEVADA  
COUNTY**  
CALIFORNIA

## Unincorporated Area

**Assessment Roll: \$14,096,788,151**

Nevada County is located in the Sierra Nevada region of California. The county was established in 1851 and is named after the Sierra Nevada mountains, with "Nevada" meaning "snow-covered" in Spanish. The elevation varies significantly, with areas ranging from the foothills to the high Sierra. Nevada County is a popular destination for outdoor activities, including hiking, skiing, mountain biking, and fishing. The nearby Tahoe National Forest and other protected areas offer a wealth of recreational opportunities. Historically based on mining, the economy of Nevada County has diversified to include tourism, agriculture, and technology. The region attracts visitors year-round for its natural beauty, outdoor activities, and cultural events. Nevada County has a vibrant arts community, with numerous galleries, theaters, and music festivals. The annual Nevada County Fair and other local events celebrate the region's rich cultural heritage.



## City of Nevada City

**Assessment Roll: \$747,524,140**

Nevada City became a significant mining town during the Gold Rush era of the mid-1800s. Today, Nevada City retains much of its historic charm, with well-preserved buildings that reflect its 19th-century architectural style. The city is characterized by its picturesque setting, surrounded by rolling hills, forests, and rivers, making it a popular destination for outdoor enthusiasts. Nevada City has a vibrant arts and culture scene, hosting various events, festivals, and performances throughout the year. The entire downtown district is a national historic landmark where guests enjoy quality restaurants, comfortable lodgings and a variety of fine shops, boutiques, galleries and museums, all flavored with old-fashioned Nevada City hospitality.



**GRASS VALLEY**  
A PLACE TO LIVE AND THRIVE

**City of Grass Valley**  
**Assessment Roll: \$2,249,370,609**

Grass Valley is known for its charming downtown area, which features historic buildings, shops, restaurants, and cultural attractions. The city has retained much of its historical character, with many structures dating back to the 19th century. Grass Valley is also a hub for outdoor recreation, surrounded by beautiful natural landscapes. The town hosts various festivals and events throughout the year, celebrating its heritage and community spirit. In recent years, Grass Valley has become known for its vibrant arts scene, with numerous galleries, music events, and craft fairs. Overall, Grass Valley offers a blend of historical charm, natural beauty, and a lively arts and culture scene.



**Town of Truckee**  
**Assessment Roll: \$9,981,059,845**

Truckee is a place rich in history with a quaint downtown filled with charming shops and superb restaurants set in authentic historic buildings. Incorporated in 1993, Truckee is a four-season destination known for its history, stunning scenery, and world-class outdoor adventure. The town hosts various events throughout the year, including festivals, farmers' markets, and outdoor concerts. The downtown area features quaint shops, restaurants, and galleries that highlight local art and cuisine. Truckee is conveniently located near major highways, including Interstate 80, making it accessible for visitors.

# Assessment Practices

## Proposition 13



California voters passed Proposition 13 on June 6, 1978, amending the State Constitution to limit the assessment and taxation of property in California. Whenever there is a change in ownership, real property is reassessed at its fair market value to establish a new base year. Similarly, the market value of any new construction is also added to assessments as of its completion date, changing the base year. The new base year values cannot be increased by more than two percent annually.

Proposition 13 also limits the amount of taxes that can be charged to an owner of locally assessed property to one percent of the property's taxable value, plus any voter approved bonded indebtedness, service fees, improvement bonds, and special assessments.

<u>Assessment Roll Year</u>	<u>California CPI</u>	<u>Prop 13 Cap Actual</u>
2019-20	3.847%	2%
2020-21	2.980%	2%
2021-22	1.036%	1.036%
2022-23	5.561%	2%
2023-24	7.271%	2%
2024-25	3.181%	2%

NOTE: Proposition 13 limits real estate assessments to a maximum two percent increase per year unless the property changes ownership, has new construction added, or has had a Proposition 8 reduction in the prior year.

### 20 YEAR HISTORY OF LOCAL ASSESSMENT ROLL

<u>Year</u>	<u>Assessed Value*</u>	<u>Amount of Increase</u>	<u>% Change</u>
2005-06	12,869,488,087	1,427,089,974	12.47%
2006-07	14,516,304,758	1,646,816,671	12.80%
2007-08	15,885,465,002	1,369,160,244	9.43%
2008-09	16,525,359,567	639,894,565	4.03%
2009-10	16,821,818,405	296,458,838	1.79%
2010-11	15,602,088,249	-1,219,730,156	-7.25%
2011-12	15,177,295,947	-424,792,302	-2.72%
2012-13	14,987,246,789	-190,049,158	-1.25%
2013-14	15,123,004,192	135,757,403	0.91%
2014-15	15,886,247,779	763,243,587	5.05%
2015-16	16,717,073,271	830,825,492	5.23%
2016-17	17,508,075,541	791,002,270	4.73%
2017-18	18,547,528,306	1,039,452,765	5.94%
2018-19	19,723,032,156	1,175,503,850	6.34%
2019-20	20,609,465,583	886,433,427	4.49%
2020-21	21,526,901,101	917,435,518	4.45%
2021-22	22,734,647,624	1,207,746,523	5.61%
2022-23	24,348,389,232	1,613,741,608	7.10%
2023-24	25,862,160,439	1,513,771,207	6.22%
2024-25	27,074,742,978	1,212,582,539	4.69%

\*Gross Totals, Secured and Unsecured

# Proposition 8

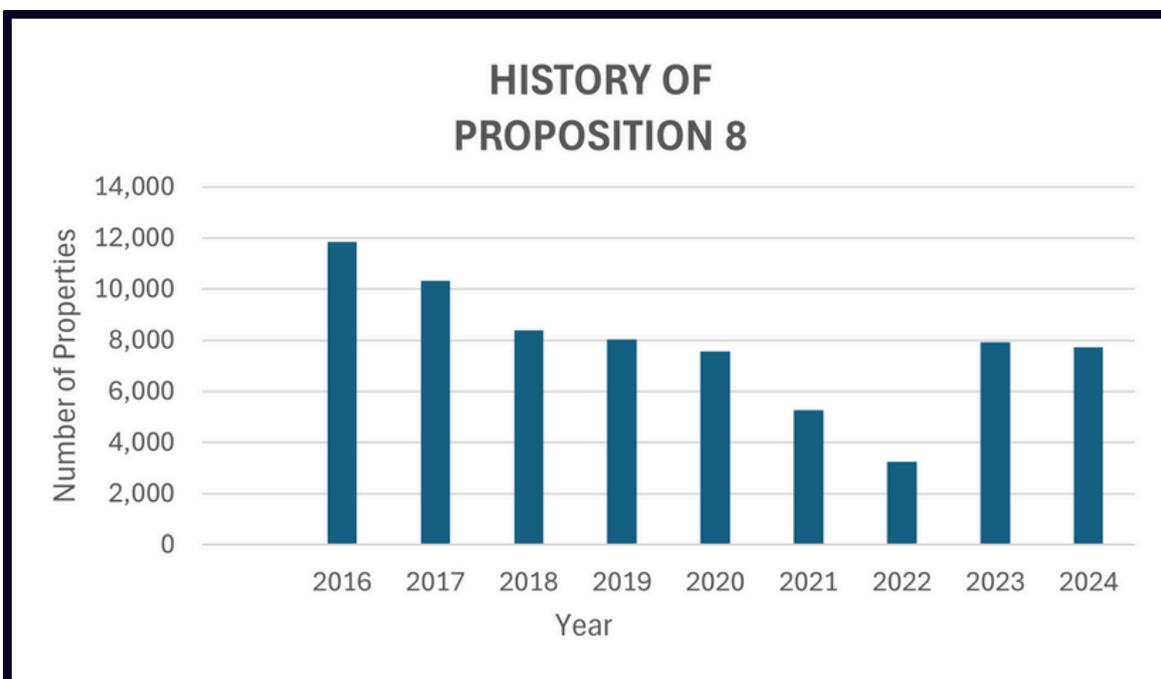


In 1978, California voters passed Proposition 8, which amended Proposition 13 to allow reductions in assessed value in cases where real property has been affected by a decline in value. A decline in value can occur in any year due to changes in the market, the neighborhood, or the condition of the property. When the current market value of real property is less than its factored base year value as of lien date, January 1, a property may benefit from a reduced assessment under Proposition 8.

Property owners can request an informal review of their assessment directly with the Assessor’s Office. This is a free service, and applications are available (including optional online filing) through the Assessor’s website. Property owners who believe there is an error in their assessment should contact the Assessor’s Office as soon as possible to discuss their concerns. If you would like to request a Proposition 8 review, submit a completed request for Informal Assessment Review between July 2 and December 15, unless this date falls on a weekend or holiday then the date changes to the next business day.

Proposition 8 reductions in assessed value are temporary and reviewed every year until the factored base year value is lower than market value. In addition, Proposition 8 assessments are not restricted by the Proposition 13 two percent maximum increase, but are determined by the market. However, property assessed under Proposition 8 cannot be assessed at a higher level than its Proposition 13 factored base year value.

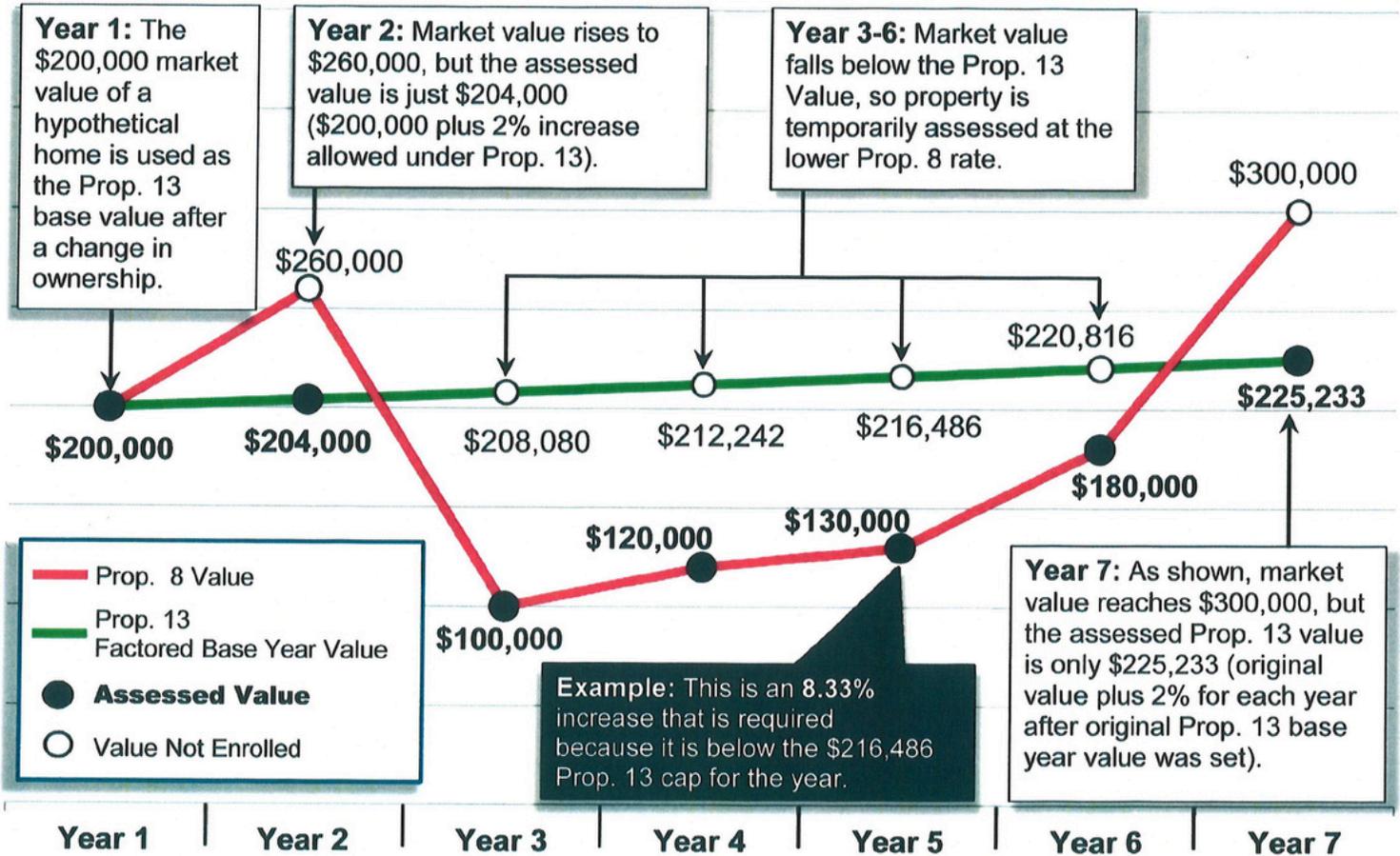
**Assessor Rolf Kleinhans and his team will proactively review properties purchased during a significant market surge. For example, all properties that transferred between January 1, 2021 – December 31, 2022 were reviewed, resulting in the value reduction of more than 5,300 properties. These Proposition 8 reductions were based on market value as of January 1, 2023 and remain as of January 1, 2024.**



# Assessment Practices

## How Property Values are Assessed

Proposition 13, passed in California in 1978, caps the growth of property's assessed value at no more than 2 percent each year unless the market value of a property falls lower. When this happens, Proposition 8, also passed in 1978, allows the property to be temporarily reassessed at the lower value. However, if the market value rises, the assessed value and resulting property taxes may increase more than 2 percent in a year up to the annually adjusted Prop. 13 cap.



## Assessment Appeals

Although most concerns are addressed through the informal review process, the Nevada County Assessment Appeals Board (AAB) is an independent agency established to resolve disputes between the Assessor and property owners. The AAB members are appointed by the Nevada County Board of Supervisors. With proper evidence, the AAB can lower, raise, or confirm a property's assessed value; remove a penalty assessment imposed by the Assessor; or reverse a change in ownership or new construction assessment. This formal process requires filing an application with the Clerk of the Board and a \$30 filing fee.

**The annual request for formal review filing period is July 2 – November 30 (unless this date falls on a weekend or holiday, then the date changes to the next business day).**

## Marine, Aircraft, & Business Property



Per Article XIII of the California Constitution, all tangible property is taxable unless exempt (household goods, personal effects, etc. are exempt). Taxable personal property is not included under Proposition 13 and is therefore taxed at 1% of full market value every year. Personal property can be both secured and unsecured depending on ownership. Upon request by the Assessor, an owner must file a yearly Business Property Statement (BOE 571), Aircraft Property Statement (BOE 577), or Vessel Property Statement (BOE 576-D). Any business with personal property and/or fixtures having a total combined cost of more than \$100,000 is also required to file even if not requested by the Assessor. All statements must list relevant information regarding the property as it was on the most recent lien date. The majority of businesses have the option to file a statement online using information from a Notice to E-file mailed by the Assessor. The statements and notices are mailed in January and are due April 1. Businesses have until May 7 to submit before late penalties apply.

**PERSONAL PROPERTY**  
Any property, except real estate, including airplanes, boats, & business property

**FIXTURES**  
Tangible personal property annexed to real property

**SECURED**  
Business & personal property secured by a lien against real property

**UNSECURED**  
Business & personal property not secured by a lien against real property

TOP 10 BUSINESS PROPERTY ACCOUNTS		
	Owner	Value
1	COMCAST OF CALIFORNIA IX INC	\$17,584,631
2	BOREAL RIDGE CORP	\$11,731,870
3	TAHOE DONNER PROP OWNERS ASSOC	\$10,029,525
4	ALTICE USA	\$9,541,090
5	NETJETS AVIATION INC	\$8,897,410
6	RALEY'S SUPERMARKET INC	\$8,315,450
7	SAFeway INC	\$7,550,390
8	GOLD FLAT EQUIPMENT COMPANY LP	\$6,373,500
9	TARGET CORPORATION	\$6,294,010
10	HANSEN BROS ENTERPRISES	\$6,035,910

Thank you to some of the county's largest economic contributors.

BUSINESS AND PERSONAL PROPERTY VALUES		
Personal Property	Value (Unsecured)	Value (Secured)
Property	\$256,932,849	\$104,127,969
Fixtures	\$68,681,392	\$29,480,740
Aircraft	\$52,793,949	
Vessels	\$52,263,454	
<b>Total</b>	<b>\$430,671,644</b>	<b>\$133,608,709</b>
	<b>Total Personal Property</b>	<b>\$564,280,353</b>

## Proposition 19 Intergenerational Transfers



### Parent-Child or Grandparent-Grandchild Exclusion

Effective **February 16, 2021**, certain transfers of ownership between parents/children or grandparents/grandchildren can qualify to be excluded from reassessment.

- The property must be the principal residence of the relative transferring the property.
- The property must become the principal residence of relative acquiring the property within one year of acquisition.
- The relative acquiring the property must file for and qualify to receive a Homeowners' or Disabled Veterans' exemption.
- The benefit is limited to \$1 million of market value and the excess value above the limit is added to the existing taxable value of the property.
- The property is reassessed to market value when the property is no longer the principal residence of the qualifying relative acquiring the property.
- Family farms are exempt from the residency requirement.
- The \$1 million market value limit applies to each individual parcel of a family farm.

	Proposition 58/193 (Former Law)	Proposition 19 (Current Law)
<b>Principal Residence</b>	<ul style="list-style-type: none"> <li>• Principal residence of transferor</li> <li>• No value limit</li> <li>• Residence and homesite (excess land may be excluded as "other property")</li> </ul>	<ul style="list-style-type: none"> <li>• Principal residence of transferor and transferee</li> <li>• Value limit of current taxable value plus \$1,000,000 (as biennially adjusted)</li> <li>• Family homes and farms</li> </ul>
<b>Other Real Property</b>	<ul style="list-style-type: none"> <li>• Transferor lifetime limit of \$1,000,000 of factored base year value</li> </ul>	<ul style="list-style-type: none"> <li>• Eliminates exclusion for other real property other than the principal residence</li> </ul>
<b>Grandparent-Grandchild Middle Generation Limit</b>	<ul style="list-style-type: none"> <li>• Parent(s) of grandchild, who qualifies as child(ren) of grandparent, must be deceased on date of transfer</li> </ul>	<ul style="list-style-type: none"> <li>• No change: parent(s) of grandchild, who qualifies as child(ren) of grandparent, must be deceased on date of transfer</li> </ul>
<b>Filing Period</b>	<ul style="list-style-type: none"> <li>• File claim within 3 years or before transfer to third party</li> </ul>	<ul style="list-style-type: none"> <li>• File for homeowners' exemption within 1 year of transfer</li> <li>• File claim for exclusion within 3 years or before transfer to third party</li> </ul>
<b>Implementing Statute</b>	<ul style="list-style-type: none"> <li>• Revenue &amp; Taxation Code section 63.1 (implements Propositions 58/193)</li> </ul>	<ul style="list-style-type: none"> <li>• Revenue and Taxation Code section 63.2 (implements Proposition 19)</li> </ul>
<b>Important Dates</b>	<ul style="list-style-type: none"> <li>• Through February 15, 2021</li> </ul>	<ul style="list-style-type: none"> <li>• Effective February 16, 2021</li> </ul>

**Prior to February 16, 2021, certain transfers of ownership between parents/children or grandparents/grandchildren can qualify to be excluded from reassessment.**



# Proposition 19

## Base Year Value Transfers



### For Seniors, Severely Disabled, and Victims of Natural Disasters

Effective **April 1, 2021**, homeowners who are 55 or older, or who are severely disabled, or who are victims of a Governor declared disaster and sustained at least 50% damage, wishing to transfer their property tax benefits from their primary residence to another primary residence in California have more options:

- A homeowner can purchase/construct a higher value property. The assessed value of the original residence transferred, and an upward adjustment is added for the difference.
- If the original property is sold after the replacement property is purchased/constructed, there is no adjustment.
- A transfer can occur between any two California counties.
- A transfer can be made up to 3 times per property owner, and for Governor declared disaster victims, there is no limit on the number of times the benefit can be used.
- The sale of the original property and the purchases of the replacement property must occur within two years of each other and only one transaction must have occurred after April 1, 2021.

	Propositions 60/90/110 (RTC Section 69.5)	Proposition 19 (RTC Section 69.6)
<b>Type of Property</b>	• Principal residence	• Principal residence
<b>Timing</b>	• Purchase or newly construct residence within 2 years of sale	• Purchase or newly construct residence within 2 years of sale
<b>Location of Replacement Home</b>	• Same county	• Anywhere in California
<b>Value Limit</b>	• Equal or lesser value	• Any Value • No adjustment to transferred base year value if the replacement property is of equal or lesser value than the original property's market value • Amount above "equal or lesser value" is added to transferred value
<b>How many transfers?</b>	• One time • Exception: after using once for age, second time for subsequent disability	• Three times
<b>Implementing Statute</b>	• Revenue & Taxation Code section 69.5 (implements Propositions 60/90/110)	• Revenue and Taxation Code section 69.6 (implements Proposition 19)
<b>Important Dates</b>	• Replaced by Proposition 19 (Revenue and Taxation Code section 69.6)	• Effective April 1, 2021

When both events occur prior to April 1, 2021, Propositions 60, 90, or 110, rules apply.

## Calamity & Disaster Relief

If a property is damaged by a calamity, the assessed value can be temporarily reduced by a percentage of the total value. The damage must exceed \$10,000 in value and an application must be filed with the Assessor's Office within one year of the disaster. In addition, the calamity must have occurred during a single event (storm, fire, flood, etc.), not over time (bark beetles, termite damage, gradual earth movement, etc.). When repairs to the damaged property are completed in a like or similar manner, the original Proposition 13 factored base year value will be restored.

**Assessor Rolf Kleinhans and his team proactively responded to the severe winter storms of February 2023 by sending out calamity claim forms and reminding property owners of their rights to submit a calamity application.**

## Exemptions

California's Constitution provides that certain properties or portions thereof, are eligible for exemption from taxation. These exemptions provide tax relief on the assessed value of property, and do not apply to direct levies or special taxes.

### Homeowners'

A homeowner that occupies a property as their primary residence may be eligible for a Homeowners' Exemption. The Homeowners' Exemption annually deducts up to \$7,000 from the assessed value and can result in a \$70 tax savings.

### Disabled Veterans'

A veteran who has received a 100% service-connected disability rating or who has less than 100%, but is compensated at 100% due to unemployability from Veterans Affairs, may be eligible for this exemption. Unmarried surviving spouses of certain deceased veterans may also qualify. There are two levels of exemption, basic and low-income.

### Welfare

The Welfare Exemption is available for property, real and personal, that is both owned and used exclusively by a religious, charitable, scientific or hospital organization.

In general, the Welfare Exemption from local property taxes is available for property of organizations that:

- Are formed and operated exclusively for qualifying purposes
- Use their property exclusively for those qualifying purposes
- Have a current tax exempt letter from the Internal Revenue Service or the Franchise Tax Board

The above requirements, along with others, must be met for the exemption to be granted.

Together, the Assessor and State Board of Equalization administer the welfare exemption. The State Board of Equalization's role is to determine the eligibility of organizations, while the Assessor's role is to determine the eligibility of the property use.

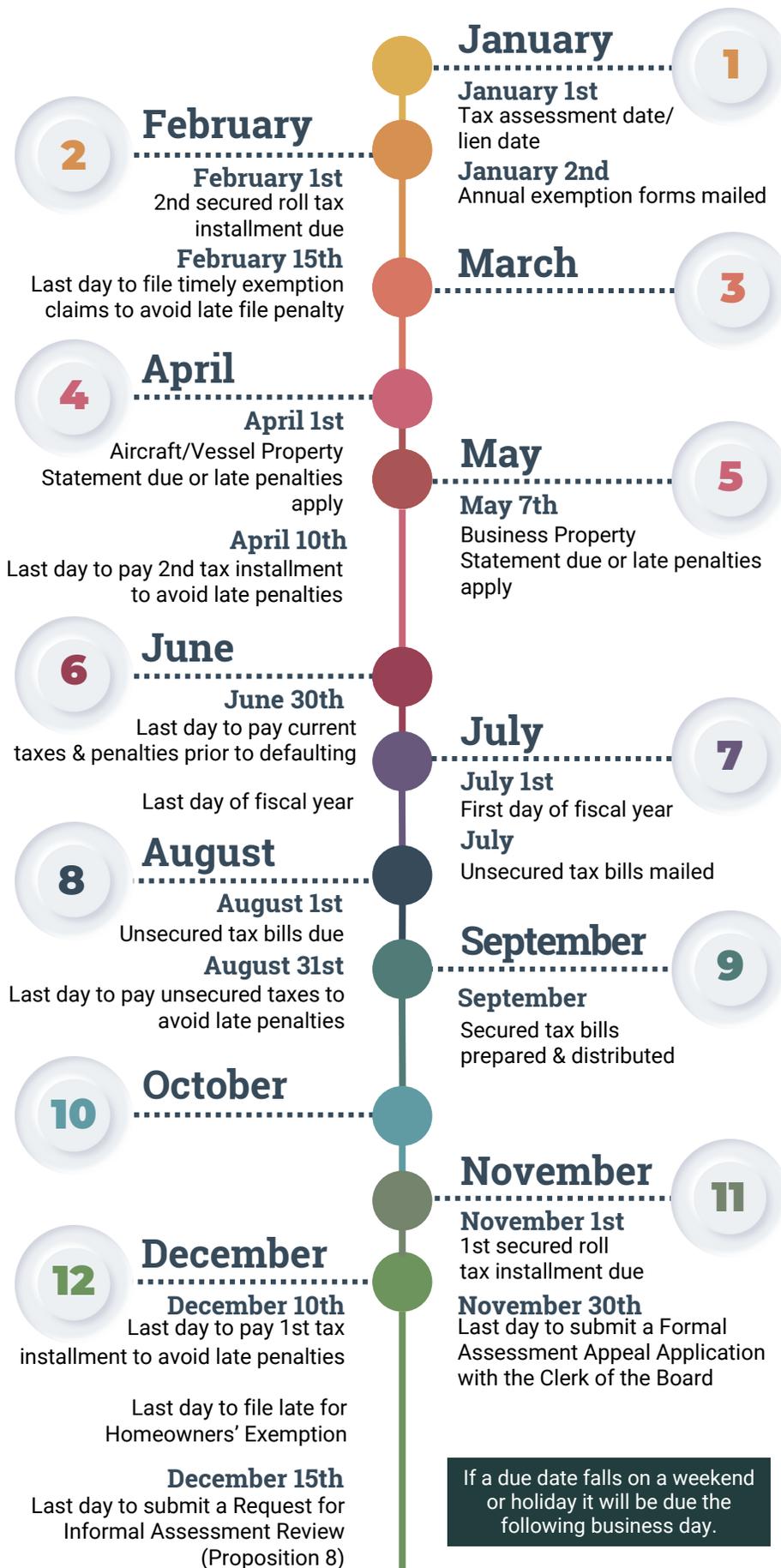
Other exemptions are available for qualifying cemeteries, colleges, public schools, museums and libraries.

**These exemptions are not automatic. A claim form must be filed and approved by the Assessor's Office.**

Exemption type	Quantity	Total Value	% of Total Exemptions
* Homeowners'	23,202	\$161,602,437	22%
* Disabled Veterans'	528	\$89,897,019	12%
Charities	361	\$436,230,724	59%
Religious and Church	58	\$26,663,519	3%
Misc. Institutional	41	\$26,978,105	4%
<b>Total Exemptions</b>	<b>24,190</b>	<b>\$741,371,804</b>	<b>100%</b>
* Reimbursed by the state			

If an exemption is denied and the claimant does not agree, the claimant may seek a refund of property taxes paid by filing a claim with the Board of Supervisors. If denied, the claimant may file a refund action in superior court.

# Property Tax Timeline



If a due date falls on a weekend  
or holiday it will be due the  
following business day.



# Acknowledgements



**HEIDI HALL**

Supervisor District 1



**ED SCOFIELD**

Supervisor District 2



**LISA SWARTHOUT**

Supervisor District 3



**SUSAN HOEK**

Supervisor District 4



**HARDY BULLOCK**

Supervisor District 5



**ALISON LEHMAN**

County Executive Officer

The success of the Nevada County Assessor's Office is ensured by the support and collaboration of the Board of Supervisors, the County Executive's Office, and the following agencies and departments:

**Treasurer-Tax Collector  
Auditor-Controller  
Clerk-Recorder  
County Counsel  
Information Systems  
Geographic Information Systems  
City & County Building Departments  
California State Board Of Equalization**

# VISIT OR CONTACT US



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Nevada City, CA 95959



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