

What is Property Assessment?

The assessed value is the value assigned to real or personal property by the assessor to calculate the property tax bill.



What is New Construction?

Included in Assessment

- Any substantial addition to land or improvements, including fixtures.
- Any physical alteration of any improvement or fixture to a "like-new" condition, or to extend its economic life, or to change the way in which it is used.
- Any substantial physical alteration of land which constitutes a major rehabilitation of the land or changes the manner in which it is used.
- Some examples may include:
 - Garage/workshop
 - Generator
 - Deck additions
 - HVAC

Excluded from Assessment

- Maintenance: normal repair and replacement to maintain property.
- Disabled Access: additions/alterations to enhance or provide access for severely and permanently disabled persons.*
- Calamity: any timely repair or reconstruction of real property damaged by misfortune.*

*APPLICATIONS ON OUR WEBSITE

What if I don't agree with the added value?

Contact our office. Appraisers are available to explain how the value was determined according to CA state guidelines. If you haven't already, you may provide additional information - including interior/exterior photos with an emphasis on the quality of finishes, or schedule a site visit to assist in a further review.

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. With proper evidence, the AAB can lower, raise, or confirm a property's assessed value. This formal process requires filing an application with the Clerk of the Board and a \$30 filing fee. Supplemental Assessment appeals must be filed by the deadline stated on the back of the supplemental notice. More information on the Clerk of the Board website at:

<https://www.nevadacountyca.gov/Clerk-of-the-Board>



Scan for BOE info

All practices are governed by the California State Board of Equalization (BOE) - Property Tax Rules. www.boe.ca.gov/



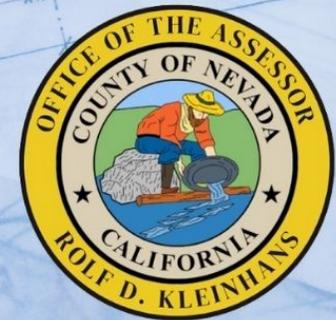
Rolf D. Kleinhans
Nevada County Assessor

The Assessor's team is here to answer your questions. More info available on our website:



- 📍 950 Maidu Ave Suite 290
PO Box 599002
Nevada City, CA 95959
- 🌐 www.nevadacountyca.gov/assessor
- ✉ assessor@nevadacountyca.gov
- ☎ 530-265-1232

Nevada County ASSESSOR'S OFFICE Assessing New Construction



THE ASSESSMENT PROCESS

1 NEW CONSTRUCTION DISCOVERY

California law requires the Assessor to determine the date of completion and the market value of new construction. This may occur through:

- Building permits
- Code enforcement reports
- Routine field inspections
- Property transfers or sales

If necessary, the Assessor may correct the assessment roll for up to four years from the date the new construction is discovered.

2 DATE COMPLETED DETERMINED

A property's date of completion is the date it becomes available for use, which means one of the following:

- The property, or a portion thereof, has been inspected and approved for occupancy by an appropriate government official.
- In the absence of such approval, when the prime contractor has fulfilled all of the contractual obligations.
- The property has been put to use for its intended purpose.

3 VALUE DETERMINED

- State law requires the Assessor to reappraise new construction upon completion. Only the newly constructed portion of the property is valued. The factored base year value of the land and existing structure(s) remain unchanged.
- The Assessor's Office uses all applicable approaches to determine market value; the Cost Approach, Comparable Sales Approach, and if it is an investment property, the Income Approach.
- If the construction is ongoing as of the lien date (January 1), a value estimate for the partially complete construction is determined for the upcoming tax bill. This is known as "construction in progress".

4 SUPPLEMENTAL TAX BILL

- A Notice of Value Change will be mailed before a supplemental tax bill is issued.
- Supplemental tax bills are in addition to annual tax bills and may have different due dates. These bills are not sent to lenders.
- A supplemental assessment reflects the increase in value, prorated for the remaining months of the fiscal year (July 1 – June 30).
- Property taxes are 1% of the assessed value, plus special assessments.
 - Example: \$250,000 in new value = \$2,500 in additional taxes (plus special assessments).
- Tax bills are available from the tax collector: <https://www.nevadacountyca.gov/Treasurer-Tax-Collector>

NEVADA COUNTY
ASSESSOR'S OFFICE

ROLF D. KLEINHANS
ASSESSOR

New Construction Cost Statement EXAMPLE

Owner Name: _____ Fee Parcel (APN): _____
 Street Address: _____ Property Address: _____
 City, State ZIP: _____ Parcel Number: _____
 Project Description: _____

This form is available in a fillable E-file format on our website: www.nevadacountyca.gov/3867/assessor

IMPORTANT

Our records indicate that a building permit was issued, or new construction has occurred on your property. New construction must be assessed upon completion or as partially complete on January 1. If not completed, please complete and return this form within 15 days of receipt. The assessed value of the new construction will be based on information you provide, along with comparable cost and market data. Please include any documentation you believe will assist our office in valuing the new construction, including photos. You may mail, fax, scan and email the form to 3867@nevadacountyca.gov, or complete and submit the form online through our website at www.nevadacountyca.gov/3867/assessor.

Project Timeline

Has work been started on this project? Yes No Start date: _____
 If no, has this project been permanently abandoned? Yes No
 If project is complete, date of completion: _____ If not, estimated % complete as of January 1st: _____

Type of Construction

Addition (if) Added Bathroom(s) New Remodel N/A
 Alteration/Remodel (if) Remodel Owners #1, _____ Material, _____
 Conversion (if) Converted Take #, _____ Type, _____
 Demolition Improvements Removed Bath Showers #, _____
 New Backup System Type/Size(s): _____ Countertop Finish, _____
 Other: _____ Floor Covering, _____

New Room Count

Bedrooms Kitchen Remodel Expansion N/A ASSESS AREA
 Bathrooms Over 8 Range Over 8 Range Make, _____
 Offices Built-in Refrigerator Countertop Finish, _____ (if)
 Family/Den Built-in Microwave Cabinet Material, _____ (if)
 Other Kitchen Island Floor Covering, _____ (if)

Heating and Air N/A R S F N/A

Central Heating Mini Split Radiating Wall(If) N/A
 Central Cooling/AC Fireplace Asphalt/Paving Area(If) Concrete Pave Area(If) Deck Area(If) Covered Uncovered
 Inoperative Cooler Solar Heat Fencing Length(If) _____
 Siding Material _____

See reverse for cost information

930 Main Avenue, PO Box 590002, Nevada City, CA 95959-7902 (530) 285-1332 FAX (530) 285-4858
 Website: www.nevadacountyca.gov Email: assessor@nevadacountyca.gov

Receiving a New Construction Cost Statement (NCCS)

The Assessor's Office mails a New Construction Cost Statement (NCCS) each January and when a permit is finalized. This helps our office better understand the scope and details of your project. When completing the form, please:

- Provide the physical characteristics of your project
- Match your project details to the options on the front of the form
- Use the "Remarks" section on the back for any additional information
- Include your contact information and sign the form before returning it to our office



Scan for NCCS

You can also complete and submit a fillable NCCS form online:

- <https://www.nevadacountyca.gov/3867/New-Construction-Cost-Statement>
- Or scan the QR code

