



COUNTY OF NEVADA

MICHELLE BODLEY
 TREASURER & TAX COLLECTOR
 950 MAIDU AVE, SUITE 290, NEVADA CITY, CA 95959
 (530) 265-1285 FAX (530) 265-9857
 www.mynevadacounty.com/348/Treasurer-Tax-Collector

FILE NUMBER:

APPLICATION FOR TAX CLEARANCE CERTIFICATE AND DISCLOSURE DOCUMENT

By submitting this "Application for Tax Clearance Certificate and Disclosure Document", you are requesting the tax collector to research the status of the taxes on this property (or properties). The tax collector's office will provide the actual amount of taxes owing, and if appropriate, we will calculate the estimated taxes and the estimated parcel charges, bonds, etc. based on your disclosure information. An expiration date will be placed on the Demand for Taxes document, and on the Tax Clearance Certificate document. If the map(s) are not recorded before the expiration date on the Tax Clearance Certificate, then a new application must be submitted.

PROCESSING FEE - \$114:

The application processing fee is NON-REFUNDABLE and can be paid by cash or check only. This fee is our standard one-hour research fee and covers the first hour of our research. Additional research time, by this office or other offices/ departments, will be billed by the quarter-hour and shown on the Demand for Tax document.

ESTIMATING TAXES:

State law establishes January 1st, at 12:01 am, as the Lien Date. Taxes for the upcoming fiscal year become a lien on the property although they have not yet been calculated. Therefore, for maps recorded after the lien date of January 1st, and before the bills are printed in mid-October, the tax collector must collect estimated taxes. With all laws considered, from late in December, until late in October, taxes must be estimated for the next fiscal year. *Example: With a Recorder's deadline date of December 31st, and an application for tax clearance certificate received on January 1st (or later), the next years estimated taxes, including the parcel charges and other jurisdictional debt levies, are collected in advance of the billings.* Once the taxes, and estimated taxes (if any) are paid, the tax collector will issue a Tax Clearance Certificate.

WHY ARE THE DATES NOT STATIC FOR ESTIMATING TAXES:

- 1) **Recorder's Deadline:** By law, GC 66466, the Recorder's office sets their recording deadline. See Clerk Recorder's office for December recording schedule. _____ (initial).
- 2) **Tax Collector's Deadline:** We will accept your applications for a tax clearance certificate without a firm deadline, however, we will only guarantee completed Demand for Taxes calculations for those applications received 10 days before the Recorder's deadline.
- 3) **Tax Bill Printing Date:** The tax bills are printed in October, with the legal deadline being October 31st. We attempt to print them before that date thus giving the property owners more time to prepare for the payments. Once we know the exact amount of taxes, we cease estimating and collect ONLY the current taxes.

Always check on our webpage for the deadline dates, updated versions of this form, and other map-recording related Tax Clearance Certificate issues.

WHEN WOULD IT COST ME THE LEAST, IN PROPERTY TAXES, TO RECORD MY MAP:

From November 1st to December 31st. The taxes, even the estimated taxes, are not additional taxes. They are the taxes that would normally be collected, they are just collected sooner. If left unpaid, they would carry forward onto the divided property, new owners, and by the time the new owners found out about your unpaid taxes they would be carrying a 10% penalty, 18% interest, and other fees. Your buyers (subsequent owners) would not like that situation, nor would your title company.

JURISDICTIONAL DEBT LEVY INFORMATION:

Most property is situated within multiple jurisdictional areas, such as: school districts, fire districts, road districts, sanitation districts, and assessment districts. The tax collector's office knows about the current charges levied by these jurisdictions, but we do not know about future charges, or new jurisdictional charges.

As the owner of the property, please review your current tax bill paying particular attention to the jurisdictional charges. Look at your tax bill(s) to acquaint yourself with the jurisdictional charges. You must disclose information to the tax collector's office about upcoming charges, which are allowed to be collected on the tax bills, such as, but not limited to: road districts, sanitation districts, bonds, parcel charges, voter approved over-riding taxes, and assessments, that are:

- being considered, or
- have been approved, or
- are proceeding to be levied onto the next year's tax bill(s).

Those amounts will be placed on your property's tax bill(s) and need to be recognized now in order to more accurately estimate your property taxes. Use your parcel number(s) to see a copy of your tax bill(s) on our website at:

www.MyNevadaCounty.com/365/My-Tax-Bill

Check with LAFCO for jurisdictional changes: LAFCO, 950 Maidu Ave., Nevada City, CA 95959 – (530) 265-7180.

PAYMENT OF THE TAXES AND ESTIMATED TAXES:

The actual taxes, those that have been billed, and including delinquent or unpaid taxes, and estimated taxes must be paid with cash, a cashier's check, or a Title Company's check.

OVER / UNDER ESTIMATED TAXES:

Over estimated taxes will be refunded to the person that paid the taxes. Under estimated taxes are due and payable upon our demand and is the responsibility of the property owner as identified on the disclosure document.

ACKNOWLEDGEMENT:

By submitting this "Application for Tax Clearance Certificate" and the "Disclosure Document", you are requesting the tax collector to research the status of the taxes on this property (or properties). The tax collector's office will provide the actual amount of taxes owing, and if appropriate, we will calculate the estimated taxes and the estimated parcel charges, bonds, etc. based on your disclosure information.

By signing this application you confirm that you understand that ESTIMATED TAXES are NOT the actual taxes that will appear on the next year's tax bill. In the event the estimated taxes are under-estimated, you, the property owner agree to pay the shortage upon our demand. Additionally, there may be a supplemental assessment not covered by the tax clearance certificate that may create an additional bill.

PLEASE NOTE, YOU MUST PROVIDE A COPY OF THE PROPOSED FINAL MAP.

PRINT NAME _____

PRINT NAME _____

SIGNATURE _____

SIGNATURE _____

PRINT NAME _____

PRINT NAME _____

SIGNATURE _____

SIGNATURE _____

FOR STAFF USE ONLY

Received from:	Received date:	Deputy's Initials:
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PROPERTY OWNER'S DISCLOSER DOCUMENT

1. Is this application for a Lot Line Adjustment map? Yes No Map Number: _____

2. Provide the property owner's name, or the name of the person providing this information. We will contact this person, or business, when we have finished calculating the taxes.

Name		Email Address	
Mailing Address			Phone Number

3. If you have owned the subject property for the last 18 months, skip this question; otherwise, provide the names of the property owner information for the last 18 months. *Lot Line Adjustment owners, skip this question.*

First & Last Name		First & Last Name	
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4. List **ALL PARCEL NUMBERS** involved with this application. This list of parcel numbers will be referred to as "the property" or "property" throughout this document.

Parcel Number		Parcel Number	
Parcel Number		Parcel Number	
Parcel Number		Parcel Number	

5. Provide the name and contact information of the title company selected for this project. If none, provide the name of the real estate broker.

Title Company or Broker		Email Address	
Mailing Address			Phone Number

6. Provide the name and contact information of the surveyor or engineer working on this project.

Surveyor or Engineer		Email Address	
Mailing Address			Phone Number

7. Name and contact information of the current property owner(s). *Skip this question if the owner is shown in item 1. Lot Line Adjustment property owners, skip this question.*

Owner Name(s)		Email Address	
Mailing Address			Phone Number

8. I agree to pay all under-estimated taxes upon demand. For multiple ownerships, and single ownerships, identify the **ONE** owner responsible for the payment of under-estimated taxes.

Owner Name		Email Address	
Mailing Address			Phone Number

SIGNATURE	
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PROPERTY OWNER'S DISCLOSER DOCUMENT

9. When did the current owner(s) acquire the property? _____

10. If there are any **NON-PERMITTED** improvement, changes or construction on the property, give full details about the construction, alterations or improvements and the event dates.

11. If the property, identified by the parcel number(s) on this application, has been transferred, in whole or in part, to others, or **BY ANY MEANS** are these properties being held or reserved for others, provide all the names and contact information as well as the date they became associated with the property.

Name		Parcel Number		Date of Association	
Mailing Address				Phone Number	

Name		Parcel Number		Date of Association	
Mailing Address				Phone Number	

12. What construction, improvements, changes or other alterations **HAVE BEEN DONE** on, or to, the property in the **LAST 18 MONTHS**?

13. What construction, improvements, changes or other alterations **WILL BE DONE** on, or to, the property in the **NEXT 18 MONTHS**?

14. Itemize all permits obtained on this property during the **LAST 12 MONTHS**, and identify the local agency that issued the permit, the date issued, the date of expiration and the type of permit.

15. If there are any **UNRECORDED** contracts, agreements, liens, leases, deeds, wills, bond, lis pendens, or other instruments associated with this property, itemize them below:

PROPERTY OWNER'S DISCLOSER DOCUMENT

17. List each Lot Line Adjustment Property owner below. *If additional room is needed, use area in item 18.*

Parcel Number(s)		Date Acquired	
Owner(s)		Email Address	
Mailing Address		Phone Number	
OWNER SIGNATURE(S)			

Parcel Number(s)		Date Acquired	
Owner(s)		Email Address	
Mailing Address		Phone Number	
OWNER SIGNATURE(S)			

Parcel Number(s)		Date Acquired	
Owner(s)		Email Address	
Mailing Address		Phone Number	
OWNER SIGNATURE(S)			

Parcel Number(s)		Date Acquired	
Owner(s)		Email Address	
Mailing Address		Phone Number	
OWNER SIGNATURE(S)			

18. Itemize the **NEW** jurisdictional parcel changes, bonds, overriding taxes, or other debt that will be levied on the next fiscal year's tax bill. Do not itemize the charges that appear on your tax bill as we already know about those. Refer to **PAGE 2** of this document, "**JURISDICTIONAL DEBT LEVY INFORMATION**" for helpful resources and information.

Jurisdiction's Name & Phone Number	Type of Debt: Bonds, Parcel Charge, Overriding Tax, etc.	Amount of Debt Levied per Parcel Number	Debt Approval Date, by the Voters of District Authority	Enrollment Date (the date the amount will be added to the tax rolls)

PROPERTY OWNER'S DISCLOSER DOCUMENT

18. Include a copy of the proposed final map.
19. Additional information area. **CITE ITEM NUMBER FIRST.**

Thank you for the disclosed information. We will begin researching the county's data as we coordinate with the Assessor's office to obtain property values. We will contact a variety of county offices and departments, including, but not limited to, Planning, Building Inspector, Environmental Health, Code Enforcement, the Recorder's Office, and the Auditor-Controller's Office.

Your tax information should be ready within **10 business days** unless we encounter delays confirming the disclosed information, or discover information that was not disclosed, or suffer an Act of God. The tax collector's staff will contact the person you have designated when the case is finished, or if we have any questions.

Respectfully,

Michelle Bodley,
Treasurer & Tax Collector
County of Nevada
State of California

Legal References and Authority:

County Codes 12.04.030F. Boundary Line Adjustments, 13.02.160C.1c. Parcel Maps
County Ordinance 1374 to collect taxes and estimated taxes, based on the authority of Govt. Codes 66412(d), 66492 & 66493.
Method and medium of payment Revenue & Taxation Code 2505, and Govt. Code 6150 et seq,
County Resolution 25.138 establishing Treas. & Tax Collector a per-hour research fee, authorized by Govt. Code 54985.
Lien date - California Revenue & Taxation Code section 2192.