



Escape Assessments – What are they?

The 2024 annual secured property tax bills will be sent by the Treasurer and Tax Collector later this month. This tax bill is based on the value of a property as of January 1, 2024, and covers the period of July 1, 2024 – June 30, 2025. In most instances, this will be the only property tax bill received in any given year. However, there are circumstances that warrant additional adjusted property tax bills to be issued, which leads to one of the most common questions the Office of the Assessor receives - what is an escape assessment? Assessor Kleinhans looks to provide answers to this frequently asked question.

What is an escape assessment?

An “escape assessment” is a retroactive assessment to correct an error or omission that caused taxable property to be underassessed. Once an error or omission occurs, the property escapes assessment each year thereafter until error or omission is discovered and corrected. What this means for the taxpayer is that they will receive corrected bills. An escape assessment is basically a correction to the property's assessed value.

What are the most common reasons for an escape assessment?

- Unreported new construction
- A change in ownership due to death that was not reported to the Assessor as required by law
- A change in ownership (or control) of a legal entity (corporations, LLCs, partnerships, etc.) that owns real property
- A business property statement that was filed late or not at all, or additional business property was discovered during an audit
- The removal of an exemption, such as when a homeowners' exemption is canceled for one property so it can be applied to another
- Events not processed by the Assessor's Office in time to make the roll year

What is the process?

After we discover an error, we will conduct a review. The review includes reviewing maps, files, parcel history documents, permits, city records, and other publicly available information to determine the nature of the discrepancy. There also may be a physical inspection of the property to verify the information. For any new construction, our review will also determine the date the improvement was completed. Depending on the results, we will determine if any change should be made and if the change will result in a reassessment. The Office of the Assessor is required by law to issue an escape assessment upon discovery of any property or event that was previously unknown. (Rev. & Tax. Code, § 531.)

What can I find out more information if I have additional questions?

Additional information can be found on our website at <https://www.nevadacountyca.gov/Assessor>. If you have questions, please contact our office at (530) 265-1232 or email us at assessor@nevadacountyca.gov.