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## Supplemental Assessments

### What is a Supplemental Assessment?

A common question at the Nevada County Assessor's Office is: What is a supplemental tax assessment? Assessor Kleinhans explains, "A supplemental tax assessment is issued when a property is reassessed due to a change in ownership, such as a sale, transfer, inheritance or fractional interest change, or at the completion of new construction."

Under Proposition 13, the Assessor's Office must set a new base year value when a property is transferred, or when new construction is completed. This newly assessed value is based on current fair market value. The supplemental assessment reflects the difference in property tax generated by the supplemental event, and will produce either a supplemental bill or refund, whichever is warranted.

### History & Timing

Since July 1, 1983, Senate Bill 813 has required that reassessed property values take effect immediately rather than waiting for the next annual tax bill, which is based on the value of the property as of lien date (January 1). Supplemental assessments are issued to adjust property values between lien dates. Depending on the date of the event, you will receive either one or two supplemental tax bills/refunds:

- **Event between June 1 - December 31:** One supplemental assessment will be issued and will be prorated from the event date through June 30.
- **Event between January 1 - May 31:** Two supplemental assessments will be issued—one will be prorated from the event date through June 30, and the second will be for the entire upcoming tax year (July 1 – June 30).

### Why Supplemental Bills Matter

Supplemental tax bills ensure that homeowners pay taxes based on the most current property values. These assessments are **separate** from the regular tax bill and are crucial for maintaining accurate and fair property tax distribution. The Assessor's Office typically completes assessments within three to nine months of the event date, depending on the information provided by the property owner.

### Estimating Your Supplemental Tax

Use the [Supplemental Tax Estimator](#) on our website to estimate your supplemental tax assessment. This tool provides property owners with insight into their tax responsibilities under Proposition 13.

### Important Reminders

- Supplemental assessments are **in addition** to the regular annual tax bill.
- Unpaid bills incur a **10% penalty**, so be sure to check your tax obligations!
- Supplemental assessments are **not** included in the escrow process at closing.
- Mortgage impound accounts **may not** cover supplemental taxes. Contact your lender to confirm whether your impound account includes supplemental tax payments.
- Bills/refunds are typically mailed **45–90 days** after a notice of proposed supplemental assessment (additional information can be found on the back of the notice).



NEVADA COUNTY  
ASSESSOR'S OFFICE



**ROLF D. KLEINHANS**  
**ASSESSOR**

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**Need More Information?**

For additional information, please visit the Assessor Office's [website](#) or may contact their office directly at [530-265-1232](tel:530-265-1232) or [assessor@nevadacountyca.gov](mailto:assessor@nevadacountyca.gov).

To check for any issued or outstanding supplemental tax bill, please visit the Tax Collectors [website](#) and click on the [View and Pay Tax Bills](#). You may also contact their office directly at [530-265-1285](tel:530-265-1285) or [ttc@nevadacountyca.gov](mailto:ttc@nevadacountyca.gov).