



There Is No Such Thing as a Tax Assessor

With the payment deadline for the first installment of property taxes quickly approaching, Assessor Rolf Kleinhans wants to clear up a common misconception: the Assessor does not collect taxes. That responsibility falls to the Treasurer-Tax Collector.

"One of the biggest challenges we face is helping the public understand what the Assessor's Office actually does," said Assessor Kleinhans. "When people hear the term 'Tax Assessor,' they often think we are responsible for collecting taxes, but that is not the case."

Understanding the Property Tax Process

The property tax administrative system involves several departments, each with distinct responsibilities:

1. **Assessor:** Determines the assessed value of taxable property based on changes in ownership, new construction, or market conditions. Property tax is calculated at 1% of the taxable value of the property.
2. **Auditor-Controller:** Calculates and prepares tax bills, including the placement of direct charges and special assessments as allowed under Proposition 13.
3. **Treasurer-Tax Collector:** Issues tax bills, collects payments, and manages delinquent accounts.

Kleinhans noted that more than half of the calls received by the Assessor's Office are inquiries that fall under the responsibility of the Treasurer-Tax Collector. While the Assessor's Office provides general information when possible, property owners are typically referred to the Treasurer-Tax Collector for matters related to billing and payments.

Responsibilities of the Assessor

The Assessor is an elected official tasked with valuing all taxable property within the county to ensure fair and accurate assessments. Key responsibilities include:

- Locating and assessing all taxable property including real property, business property, boats, aircraft, possessory interest, manufactured homes, etc.
- Tracking ownership changes from recorded documents
- Applying legal exemptions
- Publishing the assessment roll
- Maintaining the mailing address for tax bills
- Maintaining Assessor's maps and data

What the Assessor Does Not Do

- Establish tax rates
- Issue or collect tax bills
- Determine special assessment fees
- Handle tax refunds or payment plans
- Process assessment appeals
- Assign street addresses

Assessor Kleinhans is dedicated to promoting transparency in the property tax process and ensuring property owners have access to clear, accurate information. For further information or assistance, please direct inquiries to the relevant department.

- **Assessor's Office**

Address: 950 Maidu Avenue, Suite 290, Nevada City, CA 95959

Phone: [530-265-1232](tel:530-265-1232)

Email: assessor@nevadacountyca.gov

Website: <https://www.nevadacountyca.gov/163/Assessor>

- **Treasurer-Tax Collector**

Address: 950 Maidu Avenue, Suite 290, Nevada City, CA 95959

Phone: [530-265-1285](tel:530-265-1285)

Email: tcc@nevadacountyca.gov

Website: <https://www.nevadacountyca.gov/348/Treasurer-Tax-Collector>

- **Auditor-Controller**

Address: 950 Maidu Avenue, Suite 230, Nevada City, CA 95959

Phone: [530-265-1244](tel:530-265-1244)

Email: auditor.controller@nevadacountyca.gov

Website: <https://www.nevadacountyca.gov/194/Auditor---Controller>