Staff use only. Owner's Name Parcel Number Date Rec'd:

APPLICATION FOR TAX CLEARANCE CERTIFICATION AND DISCLOSURE DOCUMENT

$95.00 non-refundable processing fee.

Treasurer and Tax Collector
950 Maidu Avenue
P. O. Box 128
Nevada City, CA 95959-0128
(530) 265-1285

County of Nevada

APPLICATION FOR TAX CLEARANCE CERTIFICATE

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.

This application's processing fee is our standard one-hour research fee. The fee 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 as a line item entry 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, and 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's sets their recording deadline.
2) **Tax Collector's Deadline**: We will accept your applications for a tax clearance certificate without a firm deadline, however, be aware that 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 Oct. 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. Remember, the taxes, even the estimated taxes, are not additional taxes, they are the taxes that would normally be collected anyhow, 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:

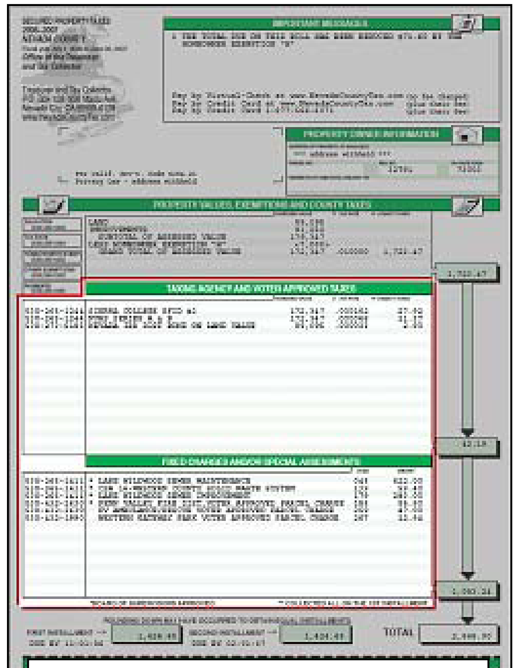
Most property is situated within multiple jurisdictional areas, such as school districts, fire districts, road districts, sanitation districts, assessment districts, to name a few. The tax collector's office knows about the current charges levied by these jurisdictions, but we do not know about future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



The jurisdictional and overriding taxes will appear in the highlighted area as shown on the sample tax bill above.

Use your parcel number(s) to see a copy of your tax bill(s), from our website at www.mynevadacounty.com/nc/ttc.

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, must be paid with cash or a cashier's check. We also accept title companies checks as 'good funds'.

The **estimated taxes** must be paid with cash, a cashier's check, or 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.

SHALL WE BEGIN?

Again, 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, just that, **estimated**, and not the actual taxes that will appear on the next years tax bill. In the event the estimated taxes are under-estimated, **you, the property owner agree to pay the shortage upon our demand**.

Sign here: ______________________ ✍ ______________________ ✍
Type name(s) here:

Sign here: ______________________ ✍ ______________________ ✍
Type name(s) here:

(use item 18 if more space is needed for signatures)

STAFF ONLY: Received from: Received date: Deputy's initials: PM / LL / FM

PROPERTY OWNER'S DISCLOSURE DOCUMENT

This is an interactive PDF form. Place your cursor in the designated areas and type your input. Once finished, print the form, sign it, submit it along with the processing fee.

(If more space is needed to answer any of these questions, use the last page of this document, and reference the continuing item number, then continue with the disclosure information.)

Is this application for a Lot Line Adjustment map? Yes No Map No.

1. CONTACT INFORMATION: The property owner should be the one to supply the disclosure information. 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. Provide the name, mailing address, telephone number, cell phone number and e-mail address)

2. 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 property owners, skip this one question.)

3. List all parcel numbers involved with this application.
   (Lot Line Adjustment property owners, skip this one question. Fill out item 15.)
   (This list of parcel numbers will be referred to as "**the property**" or "**property**" throughout this document.)

4. Provide the name and contact information of the title company selected for this project. If none, provide the name of the real estate broker.
   (Provide the mailing address, telephone number, cell phone number and e-mail address)

5. Provide the name and contact information of the surveyor or engineer working on this project.
   (Provide the mailing address, telephone number, cell phone number and e-mail address)

6. 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 one question. Fill out item 15.)
   (Provide the mailing address, telephone number, cell phone number and e-mail address)

7. 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.
   (Lot Line Adjustment property owners, skip this one question. Fill out and sign item 15.)

   Owner's Name:
   Mailing Address:

   Telephone:
   Cell Phone:
   e-mail:

   ____
   Signature of the designated owner

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

9. Are there any **non-permitted** improvements, changes, or construction on the property?

Yes ☐ No ☐

9a. If yes, give full details about the construction, alterations, or improvements and the event dates.

10. Has the property, identified by the parcel numbers on this application, been transferred, in whole, or in part, to others, or BY ANY MEANS are these properties being held or reserved for others?

Yes ☐ No ☐

10a. If yes, provide all of the names and contact information and the date they became associated with the property.

11. What construction, improvements, changes, or other alterations **HAVE BEEN DONE** on, or to, the property during the **LAST 18 months**?

12. What construction, improvements, changes, or other alterations **WILL BE DONE** on, or to, the property in the **NEXT 24 months**?

13. 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.

14. Are there any **unrecorded** contracts, agreements, liens, leases, deeds, wills, bond, lis pendens, or other instruments associated with this property?

Yes ☐ No ☐

Itemize the instruments:

15. Lot Line Adjustment Property Owners: List each owner below. If you need more room, use the area in item 17.

Parcel Number(s):	Parcel Number(s):	Parcel Number(s):	Parcel Number(s):
Date property was acquired:	Date property was acquired:	Date property was acquired:	Date property was acquired:
Owner(s):	Owner(s):	Owner(s):	Owner(s):
Mailing Address	Mailing Address	Mailing Address	Mailing Address
e-mail address	e-mail address	e-mail address	e-mail address
Telephone No.	Telephone No.	Telephone No.	Telephone No.
Cell phone No.	Cell phone No.	Cell phone No.	Cell phone No.
______________________	______________________	______________________	______________________
______________________	______________________	______________________	______________________
Owner's signature(s) and promise to pay any underestimated taxes upon demand.	Owner's signature(s) and promise to pay any underestimated taxes upon demand.	Owner's signature(s) and promise to pay any underestimated taxes upon demand.	Owner's signature(s) and promise to pay any underestimated taxes upon demand.

16. Itemize the **NEW** jurisdictional parcel charges, 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 & telephone number.	Type of debt, such as bonds, parcel charge, over-riding tax, etc.	Amount of debt levied per parcel number.	Debt approval date, by the voters or district authority.	Enrollment date. (The date the amount will be added to the tax rolls.)

Use your parcel number(s) to see your current tax bill(s) and the debt levying jurisdictions at: www.MyNevadaCounty.com/nc/ttc.
You may need to contact LAFCO for newly formed jurisdictions, or boundary changes.
Contact LAFCO at 950 Maidu Ave., Nevada City, CA 95959, or by telephone at (530) 265-1780.

Erase ALL entries

17. Include a copy of proposed final map.

18. Additional information area. Begin adding your additional information by citing the items 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-working days unless we encounter delays confirming the disclosed information, or discover information that was not disclosed. The tax collector's staff will contact the person you have designated when the case is finished, or if we have questions.

Respectfully,

Treasurer & Tax Collector
County of Nevada
State of California

Legal References and Authority:

County Codes L-IV 2.8 Final Maps, L-IV 2.19 Parcel Maps and Lot Line Adjustments
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 04-193 establishing Treas. & Tax Collector a per-hour research fee, authorized by Govt. Code 54985.
Lien date - California Revenue & Taxation Code section 2192.