

# Staff Report

**TO:** Board of Directors

**FROM:** Aurora Penaluna, Customer Service Administrator  
Sandra Dunlap, Director of Finance

**DATE:** May 13, 2026

**SUBJECT:** **Placing Delinquent Accounts on District Assessment Roll for Collection (Consent)**

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## ***FINANCE***

### **RECOMMENDATION:**

Adopt resolutions placing delinquent accounts on county assessment rolls for collection for Nevada and Placer counties

### **BACKGROUND:**

The District works proactively with customers to offer solutions for past-due balances, helping many remain current and maintain uninterrupted service. However, despite multiple past-due notifications, some customers still carry delinquent balances. In these cases, the District sends the customer a notification that if not paid, a lien will be added to the property via the County tax role. For those who do not respond, the District utilizes its rights provided by the California Water Code Section 25806, attached for reference. In summary, this section states that any charges for water or other services that remain unpaid, may in the discretion of the District, be added to and become a part of the annual assessment levied upon the real property and shall constitute a lien on that real property.

As has been done in prior years and in order to levy special taxes for collection on the County's tax rolls, a resolution is required annually prior to the submittal deadline established by each County.

The charges recommended for transfer to the County Assessment Roll are for services rendered in 2025 and are therefore eligible for inclusion on the tax roll. The District will continue collection efforts up to each County's final submittal date. Any parcel with a delinquent balance paid in full prior to that date will be removed from the tax transfer list.

The following table summarizes 10 years of tax transfer data by number of parcels and total delinquent balance:

TAX TRANSFER YEAR	PARCEL COUNT	DELINQUENT BALANCE
2026	1,149	\$ 209,914.04
2025	1,001	\$ 205,878.52
2024	899	\$ 173,707.72
2023	934	\$ 229,234.33
2022	1,041	\$ 210,312.80
2021	845	\$ 193,213.57
2020	777	\$ 95,953.73
2019	540	\$ 83,038.82
2018	523	\$ 97,795.82
2017	543	\$ 83,235.70

**BUDGETARY IMPACT:**

A total of \$209,914.04 charges billed and uncollected in 2025 will be realized upon the adoption of the resolutions.

Attachments (5):

- Graph of 10-year tax collection trend by parcel count
- Graph of 10-year tax collection trend by total delinquent balance
- State of California Water Code Section 25806
- Resolution No. 2026-19 with exhibits
- Resolution No. 2026-20 with exhibits

## Tax Transfer Listing, Nevada County 2026

<b>Assessor's Parcel Number</b>	<b>Amount</b>	<b>Assessor's Parcel Number</b>	<b>Amount</b>
N001-220-029-000	\$ 82.96	N004-460-021-000	\$ 677.94
N001-770-020-000	\$ 82.96	N004-460-043-000	\$ 108.74
N001-780-028-000	\$ 72.00	N004-470-019-000	\$ 82.04
N002-121-065-000	\$ 74.64	N004-480-021-000	\$ 74.64
N002-121-066-000	\$ 74.64	N004-490-011-000	\$ 82.04
N002-240-020-000	\$ 82.96	N004-501-020-000	\$ 82.96
N002-250-028-000	\$ 74.64	N005-010-006-000	\$ 82.04
N002-270-004-000	\$ 82.76	N005-010-018-000	\$ 82.96
N002-430-023-000	\$ 89.44	N005-010-034-000	\$ 72.00
N002-540-002-000	\$ 150.32	N005-010-058-000	\$ 72.00
N002-660-013-000	\$ 998.22	N005-102-007-000	\$ 72.00
N002-680-026-000	\$ 1,867.80	N005-102-012-000	\$ 72.00
N002-690-011-000	\$ 492.82	N005-102-018-000	\$ 82.96
N002-700-004-000	\$ 82.96	N005-290-028-000	\$ 22.78
N002-700-006-000	\$ 83.50	N005-540-009-000	\$ 67.10
N002-720-002-000	\$ 74.64	N006-391-035-000	\$ 254.54
N002-730-002-000	\$ 83.68	N006-391-035-002	\$ 105.72
N004-040-059-000	\$ 46.46	N006-391-035-004	\$ 157.26
N004-051-007-000	\$ 72.00	N006-391-035-008	\$ 1,120.36
N004-051-016-000	\$ 82.94	N006-391-038-000	\$ 72.00
N004-051-042-000	\$ 72.00	N006-401-031-000	\$ 82.96
N004-060-075-000	\$ 72.00	N006-401-032-000	\$ 240.06
N004-060-076-000	\$ 72.00	N006-410-010-000	\$ 1,524.62
N004-070-002-000	\$ 82.76	N006-441-017-000	\$ 813.14
N004-070-058-000	\$ 72.00	N006-461-042-000	\$ 246.00
N004-070-074-000	\$ 72.00	N006-461-053-000	\$ 1,820.00
N004-090-019-000	\$ 82.96	N006-471-004-000	\$ 72.00
N004-100-021-000	\$ 150.92	N006-471-009-000	\$ 72.00
N004-140-066-000	\$ 72.00	N006-481-009-000	\$ 82.96
N004-151-042-000	\$ 82.96	N006-481-016-000	\$ 82.94
N004-151-043-000	\$ 82.04	N006-481-017-000	\$ 82.96
N004-170-058-000	\$ 175.02	N006-700-071-000	\$ 346.40
N004-171-004-000	\$ 54.24	N006-710-010-000	\$ 72.00
N004-180-022-000	\$ 72.00	N006-720-034-000	\$ 303.12
N004-180-026-000	\$ 72.00	N006-800-018-000	\$ 82.94
N004-410-026-000	\$ 72.00	N006-800-029-000	\$ 36.00
N004-450-020-000	\$ 83.50	N006-820-020-000	\$ 82.04
N004-460-014-000	\$ 82.94	N006-820-027-000	\$ 82.94

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<b>Assessor's Parcel Number</b>	<b>Amount</b>	<b>Assessor's Parcel Number</b>	<b>Amount</b>
N006-920-008-000	\$ 72.00	N008-780-027-000	\$ 40.90
N007-111-003-000	\$ 72.00	N008-790-021-000	\$ 27.90
N007-140-018-000	\$ 346.08	N008-870-042-000	\$ 53.48
N007-140-025-000	\$ 349.54	N008-880-015-000	\$ 48.82
N007-140-046-000	\$ 346.02	N008-880-034-000	\$ 68.74
N007-150-013-000	\$ 18.10	N008-910-015-000	\$ 120.70
N007-150-039-000	\$ 449.02	N009-190-041-000	\$ 33.64
N007-160-010-000	\$ 82.76	N009-201-020-000	\$ 72.00
N007-240-012-000	\$ 240.30	N009-201-021-000	\$ 36.00
N007-240-013-000	\$ 41.34	N009-290-001-000	\$ 72.00
N007-240-049-000	\$ 91.24	N009-311-002-000	\$ 84.02
N007-250-006-000	\$ 72.00	N009-380-010-000	\$ 72.00
N007-260-020-000	\$ 444.08	N009-391-010-000	\$ 60.04
N007-260-029-000	\$ 102.96	N009-400-028-000	\$ 181.16
N007-270-027-000	\$ 346.02	N009-430-001-000	\$ 72.00
N007-280-005-000	\$ 1,175.74	N009-430-008-000	\$ 22.92
N007-310-033-000	\$ 36.14	N009-430-031-000	\$ 72.00
N007-330-025-000	\$ 40.76	N009-441-003-000	\$ 130.54
N007-340-010-000	\$ 505.30	N009-451-024-000	\$ 48.32
N007-380-011-000	\$ 348.68	N009-461-009-000	\$ 364.22
N007-380-017-000	\$ 72.00	N009-462-002-000	\$ 132.56
N007-400-006-000	\$ 72.00	N009-540-033-000	\$ 72.00
N007-410-005-000	\$ 72.00	N009-550-036-000	\$ 532.86
N007-410-015-000	\$ 72.00	N009-630-016-000	\$ 72.00
N007-410-023-000	\$ 72.00	N009-700-024-000	\$ 355.44
N007-430-007-000	\$ 72.00	N009-700-024-000	\$ 790.96
N007-430-016-000	\$ 41.58	N009-700-049-000	\$ 36.00
N007-430-032-000	\$ 72.00	N011-020-050-000	\$ 83.80
N007-430-037-000	\$ 245.78	N011-031-005-000	\$ 72.00
N007-560-020-000	\$ 17.62	N011-031-007-000	\$ 36.00
N008-011-003-000	\$ 59.82	N011-041-048-000	\$ 72.00
N008-040-017-000	\$ 104.70	N011-151-019-000	\$ 36.00
N008-070-004-000	\$ 19.32	N011-151-046-000	\$ 36.00
N008-070-039-000	\$ 144.50	N011-161-003-000	\$ 72.00
N008-080-026-000	\$ 82.94	N011-161-006-000	\$ 72.00
N008-130-010-000	\$ 135.96	N011-161-026-000	\$ 72.00
N008-150-002-000	\$ 380.08	N011-161-027-000	\$ 20,725.78
N008-150-014-000	\$ 36.00	N011-171-013-000	\$ 72.00

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<b>Assessor's Parcel Number</b>	<b>Amount</b>	<b>Assessor's Parcel Number</b>	<b>Amount</b>
N011-171-023-000	\$ 72.00	N012-100-011-000	\$ 154.04
N011-171-025-000	\$ 72.00	N012-100-014-000	\$ 154.96
N011-171-043-000	\$ 36.00	N012-100-016-000	\$ 72.00
N011-191-003-000	\$ 72.00	N012-100-017-000	\$ 82.96
N011-191-004-000	\$ 72.00	N012-133-023-000	\$ 72.00
N011-191-017-000	\$ 36.00	N012-133-026-000	\$ 72.00
N011-191-023-000	\$ 72.00	N012-151-013-000	\$ 74.64
N011-191-024-000	\$ 72.00	N012-151-026-000	\$ 82.94
N011-191-025-000	\$ 72.00	N012-151-034-000	\$ 281.40
N011-191-026-000	\$ 36.00	N012-151-039-000	\$ 74.64
N011-191-029-000	\$ 72.00	N012-170-004-000	\$ 72.00
N011-191-030-000	\$ 72.00	N012-170-009-000	\$ 72.00
N011-191-034-000	\$ 36.00	N012-210-022-000	\$ 72.00
N011-191-035-000	\$ 72.00	N012-210-035-000	\$ 36.00
N011-221-023-000	\$ 72.00	N012-210-038-000	\$ 154.96
N011-221-024-000	\$ 36.00	N012-210-044-000	\$ 72.00
N011-221-031-000	\$ 36.00	N012-222-026-000	\$ 105.84
N011-230-006-000	\$ 82.96	N012-222-037-000	\$ 72.00
N011-320-005-000	\$ 74.64	N012-250-022-000	\$ 82.96
N011-640-024-000	\$ 72.00	N012-261-001-000	\$ 72.00
N011-640-035-000	\$ 72.00	N012-261-002-000	\$ 72.00
N011-680-004-000	\$ 154.96	N012-261-029-000	\$ 72.00
N011-680-006-000	\$ 36.00	N012-261-037-000	\$ 36.00
N011-680-009-000	\$ 72.00	N012-261-045-000	\$ 28.00
N011-700-004-000	\$ 72.00	N012-261-047-000	\$ 72.00
N012-010-059-000	\$ 683.10	N012-261-063-000	\$ 72.00
N012-020-030-000	\$ 147.08	N012-641-021-000	\$ 148.58
N012-030-019-000	\$ 72.00	N012-690-010-000	\$ 83.50
N012-040-046-000	\$ 82.96	N012-710-011-000	\$ 82.94
N012-060-060-000	\$ 72.00	N012-790-004-000	\$ 121.40
N012-070-028-000	\$ 74.64	N012-810-007-000	\$ 82.94
N012-070-033-000	\$ 36.00	N012-810-011-000	\$ 24.64
N012-080-003-000	\$ 82.40	N012-810-014-000	\$ 82.96
N012-080-035-000	\$ 149.46	N012-820-042-000	\$ 376.40
N012-091-006-000	\$ 82.96	N012-830-006-000	\$ 74.64
N012-100-003-000	\$ 72.00	N012-830-007-000	\$ 165.40
N012-100-004-000	\$ 154.90	N012-880-004-000	\$ 72.00
N012-100-006-000	\$ 82.76	N012-880-007-000	\$ 38.48

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<b>Assessor's Parcel Number</b>	<b>Amount</b>	<b>Assessor's Parcel Number</b>	<b>Amount</b>
N014-241-001-000	\$ 123.00	N021-220-029-000	\$ 265.70
N020-020-031-000	\$ 84.02	N021-250-033-000	\$ 750.82
N020-030-010-000	\$ 72.00	N021-260-004-000	\$ 28.96
N020-040-024-000	\$ 407.64	N021-320-013-000	\$ 42.26
N020-040-038-000	\$ 163.14	N021-320-025-000	\$ 55.84
N020-060-036-000	\$ 72.00	N021-320-026-000	\$ 33.64
N020-320-017-000	\$ 87.30	N021-330-003-000	\$ 138.36
N020-340-003-000	\$ 52.18	N021-330-011-000	\$ 153.84
N020-340-006-000	\$ 138.56	N021-340-037-000	\$ 57.04
N020-350-006-000	\$ 36.00	N021-380-007-000	\$ 33.64
N020-360-008-000	\$ 83.22	N021-410-023-000	\$ 147.14
N020-370-005-000	\$ 72.00	N021-420-044-000	\$ 97.52
N020-410-010-000	\$ 105.24	N021-440-032-000	\$ 108.18
N020-440-018-000	\$ 53.16	N021-500-030-000	\$ 52.84
N020-490-002-000	\$ 611.08	N021-590-004-000	\$ 119.68
N020-500-007-000	\$ 72.00	N021-620-006-000	\$ 191.16
N020-550-009-000	\$ 36.00	N021-650-015-000	\$ 72.00
N020-550-027-000	\$ 72.00	N021-650-019-000	\$ 141.46
N020-750-017-000	\$ 77.56	N021-660-010-000	\$ 72.00
N020-750-022-000	\$ 120.04	N021-660-039-000	\$ 72.00
N020-750-023-000	\$ 72.00	N021-660-045-000	\$ 72.00
N020-760-016-000	\$ 125.76	N021-670-002-000	\$ 36.00
N020-780-030-000	\$ 97.80	N021-670-004-000	\$ 36.00
N020-790-030-000	\$ 63.44	N021-670-009-000	\$ 72.00
N020-840-002-000	\$ 36.00	N021-670-021-000	\$ 72.00
N020-840-005-000	\$ 487.60	N021-680-008-000	\$ 4,666.54
N020-860-010-000	\$ 72.00	N021-680-019-000	\$ 72.00
N020-860-014-000	\$ 92.34	N021-680-024-000	\$ 72.00
N020-860-016-000	\$ 72.00	N021-680-033-000	\$ 72.00
N020-870-003-000	\$ 72.00	N021-680-036-000	\$ 72.00
N020-880-005-000	\$ 360.00	N021-690-009-000	\$ 72.00
N020-880-011-000	\$ 43.32	N021-690-026-000	\$ 72.00
N020-890-020-000	\$ 72.00	N021-690-029-000	\$ 36.00
N021-040-020-000	\$ 52.72	N021-690-036-000	\$ 72.00
N021-040-027-000	\$ 109.58	N021-700-012-000	\$ 72.00
N021-040-042-000	\$ 198.56	N021-740-054-000	\$ 95.84
N021-090-010-000	\$ 120.78	N022-120-041-000	\$ 2,929.64
N021-140-009-000	\$ 36.00	N022-160-004-000	\$ 2,180.50

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<b>Assessor's Parcel Number</b>	<b>Amount</b>	<b>Assessor's Parcel Number</b>	<b>Amount</b>
N022-160-037-000	\$ 72.00	N023-500-022-000	\$ 147.46
N022-180-028-000	\$ 72.00	N023-510-013-000	\$ 72.00
N022-180-047-000	\$ 403.42	N023-540-003-000	\$ 36.00
N022-230-068-000	\$ 156.52	N023-540-004-000	\$ 72.00
N022-310-022-000	\$ 72.00	N023-550-028-000	\$ 74.64
N022-690-007-000	\$ 72.00	N023-590-005-000	\$ 98.68
N022-690-018-000	\$ 72.00	N023-600-002-000	\$ 72.00
N023-070-029-000	\$ 72.00	N023-600-003-000	\$ 72.00
N023-070-031-000	\$ 38.48	N023-600-004-000	\$ 72.00
N023-080-031-000	\$ 45.02	N023-600-005-000	\$ 72.00
N023-080-049-000	\$ 258.24	N023-600-006-000	\$ 72.00
N023-130-017-000	\$ 74.64	N023-600-008-000	\$ 72.00
N023-130-047-000	\$ 115.40	N023-610-015-000	\$ 227.96
N023-130-063-000	\$ 74.64	N023-630-008-000	\$ 72.00
N023-140-001-000	\$ 72.00	N023-630-013-000	\$ 72.00
N023-140-005-000	\$ 72.00	N024-140-001-000	\$ 72.00
N023-140-017-000	\$ 72.00	N024-220-003-000	\$ 512.04
N023-140-019-000	\$ 154.76	N024-290-003-000	\$ 72.00
N023-210-022-000	\$ 72.00	N024-300-003-000	\$ 503.36
N023-210-037-000	\$ 82.76	N024-310-005-000	\$ 72.00
N023-222-002-000	\$ 82.96	N024-320-004-000	\$ 72.00
N023-222-005-000	\$ 154.04	N024-340-006-000	\$ 72.00
N023-222-030-000	\$ 72.00	N024-360-003-000	\$ 72.00
N023-310-009-000	\$ 85.46	N024-360-011-000	\$ 32.34
N023-310-010-000	\$ 82.94	N024-390-001-000	\$ 36.00
N023-310-034-000	\$ 72.20	N024-410-004-000	\$ 524.98
N023-320-009-000	\$ 82.04	N024-440-001-000	\$ 72.00
N023-320-021-000	\$ 82.96	N024-470-001-000	\$ 72.00
N023-350-010-000	\$ 72.00	N024-480-009-000	\$ 72.00
N023-430-037-000	\$ 36.00	N024-510-004-000	\$ 72.00
N023-450-029-000	\$ 30.80	N024-580-007-000	\$ 120.02
N023-450-034-000	\$ 25.40	N024-590-014-000	\$ 72.00
N023-470-019-000	\$ 72.00	N024-590-015-000	\$ 72.00
N023-480-004-000	\$ 36.00	N024-600-012-000	\$ 128.30
N023-480-011-000	\$ 72.00	N024-610-021-000	\$ 72.00
N023-490-028-000	\$ 352.76	N024-640-020-000	\$ 72.00
N023-490-029-000	\$ 60.88	N024-640-028-000	\$ 72.00
N023-490-034-000	\$ 93.70	N024-640-032-000	\$ 40.90

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<b>Assessor's Parcel Number</b>	<b>Amount</b>	<b>Assessor's Parcel Number</b>	<b>Amount</b>
N024-650-008-000	\$ 72.00	N025-512-041-000	\$ 74.64
N024-650-021-000	\$ 72.00	N025-512-045-000	\$ 83.50
N024-670-001-000	\$ 72.00	N025-512-052-000	\$ 82.96
N024-700-005-000	\$ 506.76	N026-010-008-000	\$ 82.96
N024-710-013-000	\$ 72.00	N026-050-011-000	\$ 82.96
N024-730-007-000	\$ 72.00	N026-050-015-000	\$ 82.96
N024-800-005-000	\$ 72.00	N026-340-005-000	\$ 58.00
N024-830-004-000	\$ 36.00	N026-370-014-000	\$ 346.16
N024-840-030-000	\$ 16.34	N026-480-001-000	\$ 36.00
N024-850-030-000	\$ 72.00	N026-490-034-000	\$ 72.00
N024-850-046-000	\$ 58.98	N026-500-004-000	\$ 72.00
N024-850-056-000	\$ 72.00	N028-010-036-000	\$ 82.76
N024-850-062-000	\$ 36.06	N028-040-001-000	\$ 82.76
N024-860-005-000	\$ 72.00	N028-040-003-000	\$ 82.94
N024-860-008-000	\$ 72.00	N028-040-006-000	\$ 72.00
N024-880-014-000	\$ 92.48	N028-040-038-000	\$ 82.94
N024-880-017-000	\$ 86.82	N028-060-015-000	\$ 109.58
N024-880-028-000	\$ 72.00	N028-070-004-000	\$ 82.94
N024-890-013-000	\$ 344.82	N028-070-024-000	\$ 72.00
N025-160-008-000	\$ 82.96	N028-070-026-000	\$ 532.40
N025-170-006-000	\$ 30.24	N028-080-018-000	\$ 72.00
N025-170-056-000	\$ 74.64	N028-080-023-000	\$ 74.64
N025-170-058-000	\$ 47.06	N028-090-010-000	\$ 46.44
N025-220-046-000	\$ 72.00	N028-191-051-000	\$ 82.76
N025-240-064-000	\$ 57.74	N028-191-052-000	\$ 82.96
N025-251-021-000	\$ 72.00	N028-191-053-000	\$ 36.00
N025-390-036-000	\$ 82.94	N028-191-088-000	\$ 36.00
N025-420-006-000	\$ 22.14	N028-200-003-000	\$ 76.64
N025-420-007-000	\$ 82.96	N028-200-054-000	\$ 152.86
N025-430-012-000	\$ 72.00	N028-200-065-000	\$ 72.00
N025-500-036-000	\$ 89.44	N028-221-002-000	\$ 82.96
N025-500-040-000	\$ 83.50	N028-221-003-000	\$ 165.90
N025-500-045-000	\$ 74.64	N028-221-009-000	\$ 89.44
N025-512-022-000	\$ 36.00	N028-221-022-000	\$ 72.00
N025-512-026-000	\$ 30.00	N028-221-023-000	\$ 72.00
N025-512-027-000	\$ 36.00	N028-221-039-000	\$ 72.00
N025-512-028-000	\$ 118.94	N028-221-041-000	\$ 82.98
N025-512-032-000	\$ 82.96	N028-221-048-000	\$ 82.96

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<b>Assessor's Parcel Number</b>	<b>Amount</b>	<b>Assessor's Parcel Number</b>	<b>Amount</b>
N028-240-003-000	\$ 74.64	N031-170-007-000	\$ 16.62
N028-261-001-000	\$ 82.76	N031-240-033-000	\$ 36.00
N028-261-034-000	\$ 36.00	N031-240-034-000	\$ 36.00
N028-261-042-000	\$ 82.94	N031-250-043-000	\$ 52.50
N028-261-052-000	\$ 72.00	N031-260-022-000	\$ 348.96
N028-270-033-000	\$ 681.20	N031-260-034-000	\$ 43.76
N028-270-047-000	\$ 589.86	N031-270-002-000	\$ 431.56
N028-280-038-000	\$ 72.00	N031-270-006-000	\$ 40.90
N028-280-058-000	\$ 72.00	N031-270-011-000	\$ 55.58
N028-280-060-000	\$ 72.00	N031-430-001-000	\$ 629.02
N028-390-008-000	\$ 82.74	N031-430-018-000	\$ 72.00
N028-390-010-000	\$ 199.92	N031-440-029-000	\$ 359.22
N028-410-005-000	\$ 36.00	N031-460-008-000	\$ 74.64
N030-170-006-000	\$ 74.64	N032-460-028-000	\$ 72.00
N030-190-018-000	\$ 82.04	N032-480-020-000	\$ 36.00
N030-190-036-000	\$ 116.92	N032-630-042-000	\$ 74.64
N030-220-016-000	\$ 74.64	N032-640-018-000	\$ 593.36
N030-220-028-000	\$ 74.64	N032-640-022-000	\$ 360.00
N031-020-004-000	\$ 38.48	N032-640-031-000	\$ 154.96
N031-020-033-000	\$ 27.82	N032-640-042-000	\$ 72.00
N031-040-015-000	\$ 40.90	N033-050-019-000	\$ 96.74
N031-040-027-000	\$ 36.06	N033-060-017-000	\$ 79.98
N031-060-022-000	\$ 72.78	N033-060-037-000	\$ 53.10
N031-060-044-000	\$ 298.68	N033-070-008-000	\$ 72.00
N031-080-019-000	\$ 36.00	N033-110-012-000	\$ 43.32
N031-080-046-000	\$ 529.34	N033-130-001-000	\$ 193.82
N031-090-029-000	\$ 55.32	N033-150-013-000	\$ 61.62
N031-100-011-000	\$ 97.36	N033-160-022-000	\$ 345.90
N031-100-026-000	\$ 90.48	N033-210-007-000	\$ 72.00
N031-110-017-000	\$ 72.00	N033-250-047-000	\$ 90.04
N031-120-003-000	\$ 345.62	N033-260-013-000	\$ 182.04
N031-120-010-000	\$ 67.80	N033-260-029-000	\$ 99.92
N031-120-029-000	\$ 359.96	N033-290-027-000	\$ 62.92
N031-140-022-000	\$ 72.00	N033-300-002-000	\$ 72.00
N031-140-025-000	\$ 72.00	N033-310-001-000	\$ 44.10
N031-150-004-000	\$ 72.00	N033-350-017-000	\$ 129.52
N031-150-017-000	\$ 72.00	N033-370-020-000	\$ 29.14
N031-160-036-000	\$ 435.06	N033-390-015-000	\$ 65.58

## Tax Transfer Listing, Nevada County 2026

<b>Assessor's Parcel Number</b>	<b>Amount</b>	<b>Assessor's Parcel Number</b>	<b>Amount</b>
N033-410-003-000	\$ 106.32	N035-412-019-000	\$ 72.00
N033-410-017-000	\$ 383.40	N035-500-009-000	\$ 223.38
N033-420-016-000	\$ 55.58	N035-550-003-000	\$ 72.00
N033-420-025-000	\$ 40.64	N035-640-010-000	\$ 32.42
N033-440-030-000	\$ 77.20	N035-640-044-000	\$ 25.24
N033-460-002-000	\$ 40.90	N036-030-016-000	\$ 72.00
N033-460-023-000	\$ 40.90	N036-030-020-000	\$ 506.92
N033-500-002-000	\$ 126.36	N036-040-039-000	\$ 133.34
N033-500-032-000	\$ 379.68	N036-060-002-000	\$ 82.96
N033-520-043-000	\$ 105.18	N036-060-010-000	\$ 82.96
N033-560-011-000	\$ 65.22	N036-090-027-000	\$ 74.64
N033-580-005-000	\$ 87.30	N036-130-028-000	\$ 82.96
N033-650-021-000	\$ 313.04	N036-170-053-000	\$ 72.00
N034-280-002-000	\$ 72.00	N036-190-001-000	\$ 82.94
N034-280-003-000	\$ 304.14	N036-210-028-000	\$ 140.16
N034-280-006-000	\$ 346.34	N036-230-021-000	\$ 82.94
N034-280-011-000	\$ 84.52	N036-240-002-000	\$ 72.00
N035-030-001-000	\$ 414.68	N036-240-003-000	\$ 72.00
N035-030-019-000	\$ 72.00	N036-240-007-000	\$ 82.04
N035-040-019-000	\$ 66.44	N036-250-021-000	\$ 72.00
N035-080-034-000	\$ 31.22	N036-250-022-000	\$ 72.00
N035-130-022-000	\$ 15.62	N036-250-041-000	\$ 72.00
N035-200-038-000	\$ 72.00	N036-280-004-000	\$ 89.38
N035-230-004-000	\$ 72.00	N036-280-011-000	\$ 82.04
N035-230-039-000	\$ 72.00	N036-280-020-000	\$ 82.04
N035-270-009-000	\$ 40.90	N036-280-023-000	\$ 72.00
N035-270-051-000	\$ 38.48	N036-290-029-000	\$ 146.32
N035-270-066-000	\$ 36.00	N036-290-030-000	\$ 201.96
N035-270-067-000	\$ 389.00	N036-290-044-000	\$ 49.44
N035-300-035-000	\$ 72.00	N036-290-048-000	\$ 36.00
N035-310-019-000	\$ 72.00	N036-301-008-000	\$ 72.00
N035-340-020-000	\$ 28.88	N036-350-004-000	\$ 363.50
N035-370-025-000	\$ 15.62	N036-690-017-000	\$ 78.56
N035-396-008-000	\$ 72.00	N036-720-011-000	\$ 38.48
N035-396-011-000	\$ 72.00	N036-750-009-000	\$ 27.24
N035-396-012-000	\$ 72.00	N037-020-013-000	\$ 36.00
N035-400-086-000	\$ 72.00	N037-030-004-000	\$ 72.00
N035-412-008-000	\$ 72.00	N037-030-010-000	\$ 72.00

## Tax Transfer Listing, Nevada County 2026

<b>Assessor's Parcel Number</b>	<b>Amount</b>	<b>Assessor's Parcel Number</b>	<b>Amount</b>
N037-030-011-000	\$ 72.00	N038-220-021-000	\$ 72.00
N037-030-048-000	\$ 72.00	N038-230-005-000	\$ 104.96
N037-050-029-000	\$ 72.00	N039-020-027-000	\$ 72.00
N037-050-055-000	\$ 72.00	N039-020-028-000	\$ 72.00
N037-060-054-000	\$ 72.00	N039-050-007-000	\$ 72.00
N037-060-057-000	\$ 72.00	N039-060-004-000	\$ 72.00
N037-140-017-000	\$ 314.58	N039-060-017-000	\$ 36.00
N037-190-016-000	\$ 72.00	N039-060-018-000	\$ 72.00
N037-200-001-000	\$ 36.00	N039-070-003-000	\$ 72.00
N037-220-022-000	\$ 36.00	N039-070-009-000	\$ 72.00
N037-260-004-000	\$ 74.64	N039-070-011-000	\$ 36.00
N037-260-061-000	\$ 72.00	N039-070-014-000	\$ 36.00
N037-270-009-000	\$ 72.00	N039-080-010-000	\$ 72.00
N037-270-058-000	\$ 72.00	N039-090-027-000	\$ 72.00
N037-270-059-000	\$ 72.00	N039-141-016-000	\$ 36.00
N037-270-060-000	\$ 346.34	N039-160-025-000	\$ 360.00
N037-270-061-000	\$ 345.06	N039-160-029-000	\$ 360.00
N037-400-007-000	\$ 72.00	N039-240-040-000	\$ 36.00
N037-430-006-000	\$ 57.08	N039-270-016-000	\$ 36.00
N037-430-007-000	\$ 36.00	N039-270-018-000	\$ 38.48
N037-440-010-000	\$ 74.64	N039-270-023-000	\$ 36.00
N037-460-002-000	\$ 82.96	N039-280-006-000	\$ 72.00
N037-460-018-000	\$ 412.38	N039-300-001-000	\$ 72.00
N038-060-029-000	\$ 395.16	N050-051-005-000	\$ 89.44
N038-060-030-000	\$ 547.00	N050-051-006-000	\$ 82.04
N038-070-015-000	\$ 72.00	N050-051-009-000	\$ 74.64
N038-070-028-000	\$ 36.40	N050-051-015-000	\$ 83.38
N038-070-032-000	\$ 72.00	N050-051-018-000	\$ 82.76
N038-080-023-000	\$ 49.02	N050-060-010-000	\$ 82.94
N038-120-019-000	\$ 346.40	N050-070-004-000	\$ 82.96
N038-150-011-000	\$ 40.32	N050-070-009-000	\$ 82.94
N038-150-013-000	\$ 76.00	N050-070-019-000	\$ 99.30
N038-160-002-000	\$ 276.58	N050-070-020-000	\$ 82.96
N038-190-011-000	\$ 72.00	N050-070-022-000	\$ 772.50
N038-200-010-000	\$ 43.34	N050-110-026-000	\$ 82.96
N038-210-006-000	\$ 404.86	N050-160-005-000	\$ 82.76
N038-210-010-000	\$ 405.92	N050-160-035-000	\$ 82.96
N038-210-011-000	\$ 72.00	N050-170-013-000	\$ 82.94

## Tax Transfer Listing, Nevada County 2026

<b>Assessor's Parcel Number</b>	<b>Amount</b>	<b>Assessor's Parcel Number</b>	<b>Amount</b>
N050-190-022-000	\$ 82.96	N051-280-006-000	\$ 82.96
N050-190-028-000	\$ 82.76	N051-280-008-000	\$ 82.96
N050-190-033-000	\$ 89.44	N051-280-050-000	\$ 72.00
N050-360-010-000	\$ 59.26	N051-300-024-000	\$ 82.96
N050-370-040-000	\$ 36.00	N051-300-027-000	\$ 82.94
N050-390-012-000	\$ 82.04	N051-300-043-000	\$ 83.50
N050-420-020-000	\$ 72.00	N051-300-065-000	\$ 82.76
N050-430-025-000	\$ 36.00	N051-321-026-000	\$ 35.86
N050-430-026-000	\$ 111.20	N051-330-038-000	\$ 74.64
N050-430-029-000	\$ 72.00	N051-330-039-000	\$ 82.96
N050-450-021-000	\$ 33.64	N051-340-043-000	\$ 82.04
N050-460-004-000	\$ 101.24	N051-340-044-000	\$ 82.04
N051-020-065-000	\$ 74.64	N051-340-047-000	\$ 82.96
N051-060-012-000	\$ 36.00	N051-340-060-000	\$ 35.42
N051-060-014-000	\$ 529.78	N051-350-027-000	\$ 82.96
N051-060-016-000	\$ 72.00	N051-370-005-000	\$ 739.46
N051-060-017-000	\$ 82.96	N051-390-009-000	\$ 34.70
N051-060-034-000	\$ 72.00	N051-400-007-000	\$ 82.04
N051-070-002-000	\$ 785.48	N051-400-023-000	\$ 123.00
N051-070-052-000	\$ 82.76	N051-410-024-000	\$ 1,212.12
N051-070-067-000	\$ 165.40	N051-430-007-000	\$ 100.00
N051-120-022-000	\$ 72.00	N051-450-009-000	\$ 36.00
N051-131-014-000	\$ 83.52	N052-010-023-000	\$ 183.98
N051-140-009-000	\$ 31.52	N052-070-027-000	\$ 82.04
N051-151-017-000	\$ 72.00	N052-070-057-000	\$ 82.96
N051-151-027-000	\$ 72.00	N052-090-043-000	\$ 82.04
N051-180-008-000	\$ 55.84	N052-121-007-000	\$ 36.90
N051-191-040-000	\$ 123.14	N052-122-003-000	\$ 143.24
N051-200-001-000	\$ 560.12	N052-150-019-000	\$ 31.22
N051-200-004-000	\$ 72.00	N052-150-024-000	\$ 82.76
N051-200-007-000	\$ 36.00	N052-160-040-000	\$ 55.58
N051-200-015-000	\$ 72.00	N052-180-036-000	\$ 82.94
N051-200-016-000	\$ 36.00	N052-180-039-000	\$ 813.14
N051-200-020-000	\$ 72.00	N052-180-047-000	\$ 84.78
N051-210-033-000	\$ 38.16	N052-200-015-000	\$ 82.96
N051-210-044-000	\$ 72.00	N052-200-040-000	\$ 74.64
N051-250-018-000	\$ 75.20	N052-220-013-000	\$ 246.40
N051-270-016-000	\$ 43.32	N052-231-062-000	\$ 82.94

## Tax Transfer Listing, Nevada County 2026

<b>Assessor's Parcel Number</b>	<b>Amount</b>	<b>Assessor's Parcel Number</b>	<b>Amount</b>
N052-240-015-000	\$ 82.76	N053-280-027-000	\$ 435.40
N052-250-007-000	\$ 82.04	N053-280-034-000	\$ 72.00
N052-260-022-000	\$ 246.40	N053-290-018-000	\$ 82.96
N052-270-031-000	\$ 149.30	N053-300-007-000	\$ 72.00
N052-290-035-000	\$ 82.48	N053-320-044-000	\$ 829.28
N052-300-021-000	\$ 82.04	N053-340-002-000	\$ 437.78
N052-310-003-000	\$ 82.96	N053-340-006-000	\$ 302.48
N052-310-023-000	\$ 89.44	N053-350-004-000	\$ 82.04
N052-320-004-000	\$ 82.04	N053-390-004-000	\$ 1,148.92
N052-320-014-000	\$ 165.92	N053-400-019-000	\$ 74.64
N052-320-043-000	\$ 91.12	N053-400-022-000	\$ 158.20
N052-330-021-000	\$ 82.96	N053-450-033-000	\$ 46.46
N052-330-074-000	\$ 312.92	N054-010-033-000	\$ 82.96
N052-330-084-000	\$ 83.14	N054-010-045-000	\$ 82.94
N052-340-029-000	\$ 82.96	N054-030-009-000	\$ 3,673.64
N052-340-037-000	\$ 82.76	N054-051-032-000	\$ 82.96
N052-340-062-000	\$ 83.50	N054-080-002-000	\$ 74.64
N052-360-033-000	\$ 88.62	N054-101-018-000	\$ 74.64
N052-360-052-000	\$ 998.22	N054-110-014-000	\$ 82.94
N052-370-017-000	\$ 90.68	N054-170-006-000	\$ 82.76
N052-370-024-000	\$ 83.68	N054-320-004-000	\$ 82.96
N052-370-044-000	\$ 82.94	N054-320-018-000	\$ 82.96
N052-370-047-000	\$ 767.10	N054-320-020-000	\$ 82.94
N053-010-041-000	\$ 82.96	N054-330-009-000	\$ 574.72
N053-010-051-000	\$ 82.76	N054-330-016-000	\$ 82.96
N053-010-064-000	\$ 456.12	N054-330-017-000	\$ 82.04
N053-060-010-000	\$ 74.64	N054-330-019-000	\$ 84.64
N053-060-030-000	\$ 82.96	N054-360-015-000	\$ 74.64
N053-100-003-000	\$ 74.64	N054-370-010-000	\$ 82.04
N053-100-013-000	\$ 82.96	N054-400-021-000	\$ 82.76
N053-130-031-000	\$ 82.04	N054-420-007-000	\$ 82.94
N053-140-024-000	\$ 82.04	N054-450-023-000	\$ 74.64
N053-150-001-000	\$ 74.64	N054-450-026-000	\$ 74.64
N053-240-049-000	\$ 72.00	N054-500-001-000	\$ 74.64
N053-250-002-000	\$ 72.00	N055-030-001-000	\$ 144.86
N053-250-012-000	\$ 82.90	N055-030-012-000	\$ 82.04
N053-250-019-000	\$ 72.00	N055-050-039-000	\$ 74.64
N053-250-037-000	\$ 89.44	N055-050-057-000	\$ 165.96

## Tax Transfer Listing, Nevada County 2026

<b>Assessor's Parcel Number</b>	<b>Amount</b>	<b>Assessor's Parcel Number</b>	<b>Amount</b>
N055-060-039-000	\$ 82.96	N056-210-012-000	\$ 83.24
N055-080-038-000	\$ 82.96	N056-250-006-000	\$ 82.94
N055-110-026-000	\$ 82.96	N056-270-006-000	\$ 82.94
N055-110-038-000	\$ 2,991.00	N056-330-016-000	\$ 595.82
N055-110-054-000	\$ 82.94	N056-340-029-000	\$ 82.96
N055-120-019-000	\$ 82.96	N056-340-035-000	\$ 595.82
N055-120-020-000	\$ 145.26	N056-350-012-000	\$ 82.96
N055-120-033-000	\$ 82.04	N056-360-022-000	\$ 82.04
N055-120-043-000	\$ 595.82	N056-370-004-000	\$ 36.70
N055-150-013-000	\$ 82.94	N056-400-006-000	\$ 720.80
N056-010-001-000	\$ 82.76	N056-410-011-000	\$ 72.00
N056-010-039-000	\$ 463.34	N056-460-001-000	\$ 280.94
N056-050-031-000	\$ 129.32	N056-460-007-000	\$ 74.64
N056-071-005-000	\$ 82.04	N056-470-005-000	\$ 200.58
N056-071-011-000	\$ 74.64	N056-470-017-000	\$ 72.00
N056-071-029-000	\$ 27.24	N056-480-016-000	\$ 72.00
N056-071-032-000	\$ 74.64	N056-480-017-000	\$ 72.00
N056-071-035-000	\$ 82.04	N056-480-018-000	\$ 72.00
N056-071-065-000	\$ 83.48	N056-480-019-000	\$ 72.00
N056-071-067-000	\$ 127.54	N056-480-020-000	\$ 72.00
N056-080-007-000	\$ 113.54	N056-480-021-000	\$ 72.00
N056-100-008-000	\$ 82.96	N056-480-022-000	\$ 72.00
N056-100-030-000	\$ 89.44	N056-480-023-000	\$ 72.00
N056-100-047-000	\$ 82.94	N056-480-024-000	\$ 72.00
N056-120-025-000	\$ 72.00	N056-480-025-000	\$ 72.00
N056-130-011-000	\$ 98.88	N056-500-004-000	\$ 82.96
N056-151-068-000	\$ 97.60	N056-500-008-000	\$ 580.68
N056-160-019-000	\$ 82.96	N056-500-009-000	\$ 82.76
N056-160-059-000	\$ 72.00	N057-040-011-000	\$ 74.64
N056-160-060-000	\$ 146.64	N057-040-031-000	\$ 74.64
N056-170-020-000	\$ 82.96	N057-050-004-000	\$ 3,743.66
N056-180-065-000	\$ 82.76	N057-071-009-000	\$ 82.96
N056-190-019-000	\$ 82.94	N057-080-036-000	\$ 160.86
N056-201-001-000	\$ 74.64	N057-110-002-000	\$ 82.94
N056-201-003-000	\$ 82.96	N057-110-003-000	\$ 82.94
N056-201-012-000	\$ 74.64	N057-110-007-000	\$ 74.64
N056-210-006-000	\$ 82.96	N057-110-048-000	\$ 595.82
N056-210-009-000	\$ 165.90	N057-120-019-000	\$ 82.04

***Tax Transfer Listing, Nevada County 2026***

<b><i>Assessor's Parcel Number</i></b>	<b><i>Amount</i></b>
N057-141-009-000	\$ 83.50
N057-141-031-000	\$ 530.76
N057-141-039-000	\$ 36.00
N057-142-004-000	\$ 36.00
N057-150-005-000	\$ 699.14
N057-160-005-000	\$ 82.94
N057-160-008-000	\$ 82.04
N057-160-029-000	\$ 82.04
N057-170-012-000	\$ 74.64
N057-190-002-000	\$ 82.96
N057-190-015-000	\$ 74.64
N057-240-006-000	\$ 82.04
N057-270-005-000	\$ 72.00
N057-270-010-000	\$ 48.86
N057-320-041-000	\$ 55.84

## Tax Transfer Listing, Placer County 2026

<b>Assessor's Parcel Number</b>	<b>Amount</b>	<b>Assessor's Parcel Number</b>	<b>Amount</b>
P018-110-021-000	\$ 82.04	P026-072-027-000	\$ 146.10
P018-110-028-000	\$ 74.64	P026-072-035-000	\$ 74.64
P018-120-025-000	\$ 91.12	P026-072-077-000	\$ 1,925.02
P018-120-025-000	\$ 844.72	P026-081-013-000	\$ 167.06
P018-120-035-000	\$ 844.72	P026-110-013-000	\$ 82.94
P018-130-010-000	\$ 55.08	P026-130-017-000	\$ 82.96
P020-012-016-000	\$ 1,899.24	P026-141-029-000	\$ 82.04
P020-013-058-000	\$ 83.68	P026-150-017-000	\$ 82.94
P020-060-032-000	\$ 199.06	P026-171-008-000	\$ 82.94
P020-060-048-000	\$ 82.96	P026-171-045-000	\$ 84.02
P020-060-058-000	\$ 74.64	P026-171-051-000	\$ 74.64
P020-070-014-000	\$ 74.64	P026-180-020-000	\$ 165.52
P020-070-016-000	\$ 149.28	P026-180-049-000	\$ 192.82
P020-070-017-000	\$ 156.68	P026-190-025-000	\$ 655.50
P020-070-019-000	\$ 714.62	P026-190-054-000	\$ 94.50
P020-080-008-00	\$ 323.94	P026-200-035-000	\$ 82.04
P020-080-034-000	\$ 1,277.94	P026-200-078-000	\$ 358.74
P020-080-038-000	\$ 82.04	P026-212-015-000	\$ 83.98
P020-090-010-000	\$ 82.04	P026-213-003-000	\$ 809.28
P020-100-010-000	\$ 82.94	P026-220-015-000	\$ 74.64
P020-110-011-000	\$ 74.64	P026-220-035-000	\$ 74.66
P020-145-006-000	\$ 76.50	P026-220-054-000	\$ 87.04
P020-145-017-000	\$ 813.14	P026-231-008-000	\$ 144.86
P020-145-022-000	\$ 82.04	P026-231-019-000	\$ 82.96
P020-145-081-000	\$ 83.14	P026-231-026-000	\$ 941.46
P020-164-036-000	\$ 82.76	P026-260-041-000	\$ 74.64
P020-165-013-000	\$ 82.96	P026-260-058-000	\$ 1,368.34
P020-167-058-000	\$ 74.64	P026-270-034-000	\$ 82.96
P020-167-066-000	\$ 82.96	P026-270-038-000	\$ 211.56
P020-200-003-000	\$ 492.82	P026-290-047-000	\$ 82.96
P021-190-035-000	\$ 82.36	P026-330-005-000	\$ 82.96
P021-200-051-000	\$ 82.94	P026-350-031-000	\$ 74.64
P021-210-062-000	\$ 167.94	P026-350-034-000	\$ 74.64
P021-241-047-000	\$ 82.96	P026-350-036-000	\$ 74.64
P026-030-027-000	\$ 82.06	P026-380-020-000	\$ 332.74
P026-030-032-000	\$ 82.96	P026-380-035-000	\$ 82.96
P026-030-037-000	\$ 82.96	P026-410-008-000	\$ 74.64
P026-030-064-000	\$ 74.64	P031-062-027-000	\$ 67.56

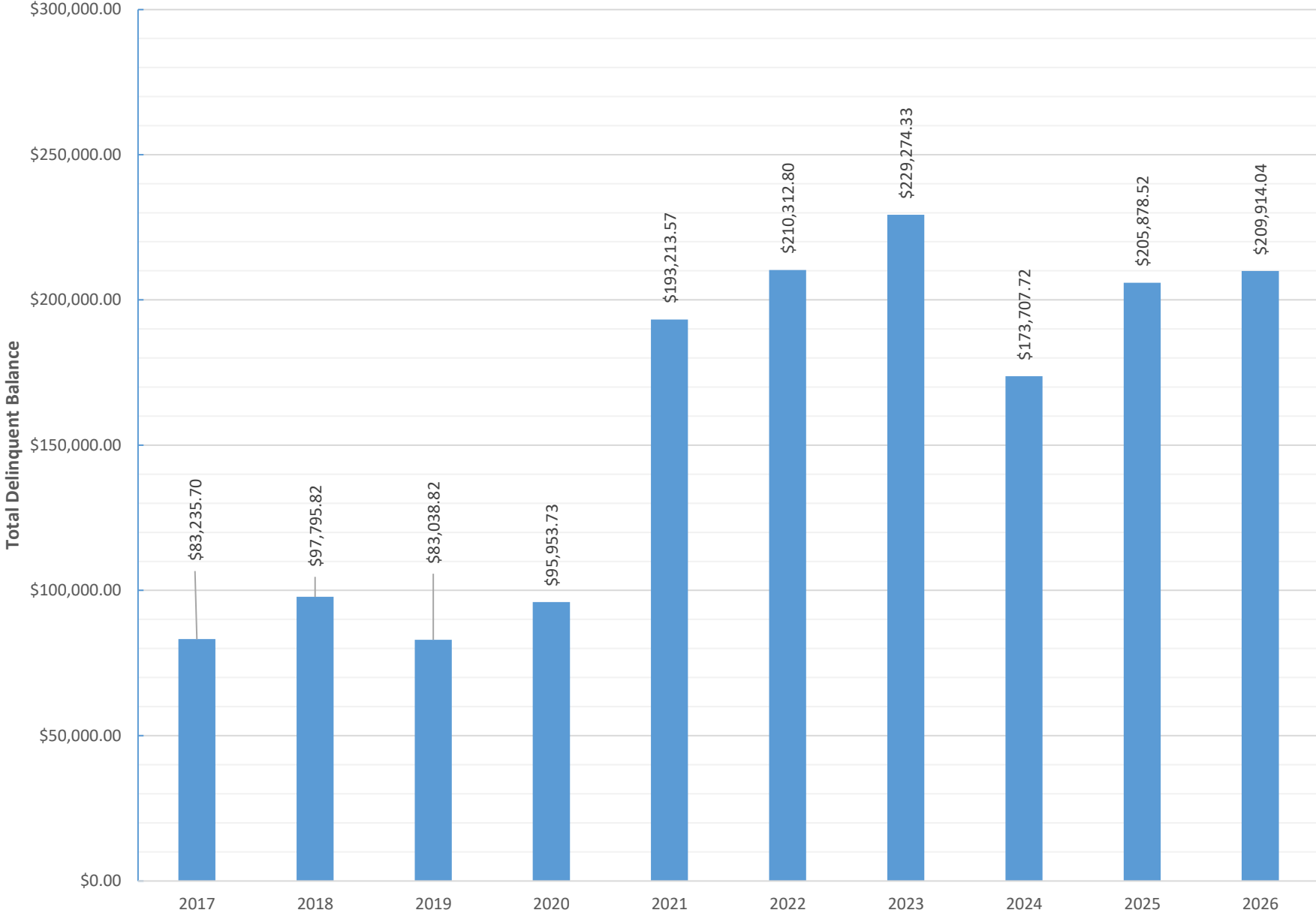
## Tax Transfer Listing, Placer County 2026

<b>Assessor's Parcel Number</b>	<b>Amount</b>	<b>Assessor's Parcel Number</b>	<b>Amount</b>
P031-081-030-000	\$ 74.64	P038-080-014-000	\$ 227.14
P031-081-050-000	\$ 83.50	P038-080-043-000	\$ 96.04
P031-091-019-000	\$ 89.44	P038-080-062-000	\$ 72.00
P031-091-027-000	\$ 82.96	P038-080-064-000	\$ 154.96
P031-280-012-000	\$ 82.76	P038-170-018-000	\$ 83.68
P031-280-039-000	\$ 445.42	P038-180-005-000	\$ 82.04
P031-280-069-000	\$ 82.96	P038-180-073-000	\$ 249.20
P031-300-014-000	\$ 74.64	P038-201-003-000	\$ 1,168.88
P031-300-022-000	\$ 82.94	P038-201-049-000	\$ 74.64
P031-300-027-000	\$ 551.70	P038-211-013-000	\$ 595.82
P031-300-037-000	\$ 82.94	P038-223-005-000	\$ 89.14
P031-300-039-000	\$ 165.90	P038-260-072-000	\$ 1,318.60
P031-310-008-000	\$ 83.88	P038-330-008-000	\$ 321.88
P031-310-017-000	\$ 74.64	P040-090-035-000	\$ 82.96
P031-320-032-000	\$ 82.96	P051-010-035-000	\$ 72.00
P031-340-014-000	\$ 165.24	P051-030-084-000	\$ 72.00
P031-352-009-000	\$ 82.96	P051-050-028-000	\$ 44.48
P031-352-029-000	\$ 82.98	P051-050-060-000	\$ 165.40
P031-353-006-000	\$ 739.22	P051-061-011-000	\$ 82.96
P031-360-026-000	\$ 912.22	P051-070-051-000	\$ 82.96
P031-360-051-000	\$ 610.50	P051-080-020-000	\$ 149.30
P031-370-024-000	\$ 74.64	P051-080-025-000	\$ 76.46
P031-391-028-000	\$ 407.46	P051-080-042-000	\$ 82.96
P031-391-030-000	\$ 602.94	P051-090-023-000	\$ 82.94
P031-430-055-000	\$ 82.94	P051-120-035-000	\$ 953.22
P031-430-060-000	\$ 82.94	P051-142-002-000	\$ 63.56
P031-430-061-000	\$ 74.64	P051-250-002-540	\$ 40.38
P031-440-042-000	\$ 164.28	P051-250-011-520	\$ 39.76
P031-440-046-00	\$ 414.56	P051-250-018-530	\$ 36.38
P031-480-017-000	\$ 82.96	P051-250-029-540	\$ 90.60
P038-010-006-000	\$ 113.42	P051-250-042-540	\$ 992.70
P038-021-033-000	\$ 36.00	P051-250-045-520	\$ 71.82
P038-032-019-000	\$ 72.00	P051-260-005-530	\$ 70.22
P038-032-040-000	\$ 30.00	P051-260-008-540	\$ 112.74
P038-032-057-000	\$ 30.00	P051-260-009-510	\$ 392.74
P038-040-050-000	\$ 828.24	P051-260-010-530	\$ 191.54
P038-070-029-000	\$ 41.30	P051-260-025-510	\$ 23.90
P038-080-002-000	\$ 24.66	P051-260-025-540	\$ 144.86

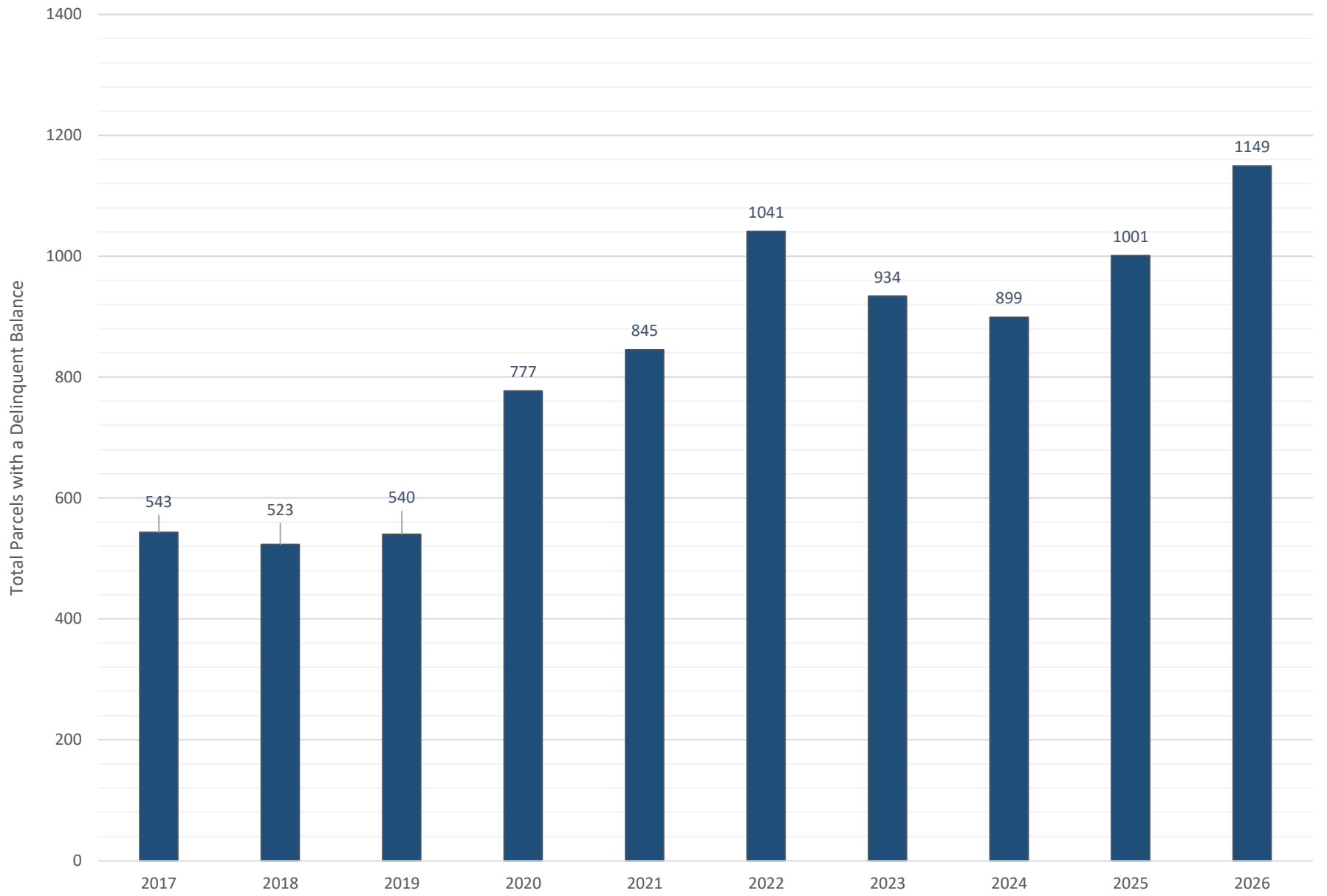
## Tax Transfer Listing, Placer County 2026

<b>Assessor's Parcel Number</b>	<b>Amount</b>	<b>Assessor's Parcel Number</b>	<b>Amount</b>
P051-260-043-540	\$ 69.78	P075-050-074-000	\$ 82.94
P051-260-068-540	\$ 192.22	P075-070-047-000	\$ 516.88
P051-260-070-530	\$ 727.04	P075-090-047-000	\$ 198.28
P051-260-071-520	\$ 662.12	P075-111-038-000	\$ 720.62
P051-260-076-540	\$ 532.62	P075-130-057-000	\$ 91.12
P051-260-079-510	\$ 99.98	P075-200-040-000	\$ 74.84
P051-260-082-530	\$ 100.00	P075-210-008-000	\$ 81.68
P051-270-012-510	\$ 36.98	P076-010-010-000	\$ 82.76
P051-270-017-510	\$ 97.66	P076-020-047-000	\$ 82.76
P051-270-017-520	\$ 68.38	P076-020-054-000	\$ 414.64
P051-270-018-510	\$ 667.18	P076-030-052-000	\$ 82.94
P051-270-022-520	\$ 182.20	P076-030-085-000	\$ 82.04
P051-270-023-530	\$ 45.76	P076-043-004-000	\$ 199.06
P051-270-031-540	\$ 42.94	P076-043-009-000	\$ 72.00
P051-270-034-510	\$ 90.12	P076-043-020-000	\$ 82.96
P051-270-040-540	\$ 618.54	P076-043-025-000	\$ 36.00
P051-290-019-000	\$ 583.36	P076-051-019-000	\$ 88.10
P051-420-019-000	\$ 170.00	P076-070-027-000	\$ 72.00
P051-450-040-000	\$ 43.32	P076-111-006-000	\$ 82.96
P052-060-074-000	\$ 346.00	P076-111-009-000	\$ 82.96
P052-071-001-000	\$ 72.00	P076-112-010-000	\$ 74.64
P052-071-004-000	\$ 592.16	P076-112-078-000	\$ 74.64
P052-102-014-000	\$ 122.06	P076-112-082-000	\$ 82.04
P052-102-015-000	\$ 24.00	P076-120-029-000	\$ 83.82
P052-270-034-000	\$ 36.00	P076-131-013-000	\$ 82.96
P052-270-035-000	\$ 36.00	P076-131-016-000	\$ 74.64
P052-270-037-000	\$ 72.00	P076-140-012-000	\$ 604.98
P052-340-003-000	\$ 96.74	P076-172-014-000	\$ 103.56
P052-470-003-000	\$ 36.00	P076-181-022-000	\$ 82.96
P052-470-035-000	\$ 154.94	P076-390-005-000	\$ 589.92
P075-030-040-000	\$ 82.04	P076-440-006-000	\$ 155.86
P075-040-089-000	\$ 74.64	P076-450-001-000	\$ 88.60
P075-050-001-000	\$ 82.94		
P075-050-003-000	\$ 74.64		
P075-050-019-000	\$ 39.64		
P075-050-051-000	\$ 82.96		
P075-050-055-000	\$ 84.02		
P075-050-069-000	\$ 82.94		

### 10 Year Tax Collection Trend by Total Delinquent Balance



## 10 Year Tax Collection Trend by Parcel Count



**State of California**

**WATER CODE**

**Section 25806**

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25806. (a) In case any charges for water and other services or either remain unpaid, the amount of the unpaid charges may, in the discretion of the district:

(1) If unpaid at the time specified for delivery of the assessment book to the collector, be added to and become a part of the annual assessment levied upon the real property upon which the water for which the charges are unpaid was used and upon the real property subject to the charges for any other district services and shall constitute a lien on that real property. However, if, during the year preceding the date on which the first installment of real property taxes which evidence the charges appears on the roll, any real property to which the lien would attach has been transferred or conveyed to a bona fide purchaser for value, or if a lien of a bona fide encumbrancer for value has been created and attaches thereon, then the lien which would otherwise be imposed by this subdivision shall not be added to and become part of the annual assessment nor shall it attach to the real property.

(2) Be secured at any time by filing for record in the office of the county recorder of any county, a certificate specifying the amount of the charges and the name and address of the person liable therefor.

From the time of recordation of the certificate, the amount required to be paid together with interest and penalty constitutes a lien upon all real property in the county owned by the person or afterwards, and before the lien expires, acquired by him or her. The lien has the force, priority, and effect of a judgment lien and shall continue for 10 years from the date of the filing of the certificate unless sooner released or otherwise discharged. The lien may, within 10 years from the filing of the certificate or within 10 years from the date of the last extension of the lien in the manner herein provided, be extended by filing for record a new certificate in the office of the county recorder of any county and from the time of the filing the lien shall be extended to the real property in such county for 10 years unless sooner released or otherwise discharged.

When the charges have become delinquent, they may be collected in the manner provided for the collection of delinquent assessments in Chapter 5 (commencing with Section 26075) and Chapter 6 (commencing with Section 26225) of Division 11 of Part 10.

(b) Where the county assumes the responsibility of assessment and collection pursuant to Chapter 7 (commencing with Section 26500), the amount of the unpaid charges may be added to, and become part of, the annual assessment levied upon the real property upon which the water for which the charges are unpaid was used and upon the real property subject to the charges for any other district services and shall

constitute a lien on that real property upon recordation of the order confirming the assessment in the office of the county recorder of the county in which the real property is situated. However, if, during the year preceding the date on which the first installment of real property taxes which evidence the charges appears on the roll, any real property to which the lien would attach has been transferred or conveyed to a bona fide purchaser for value, or if a lien of a bona fide encumbrancer for value has been created and attaches thereon, then the lien which would otherwise be imposed by this subdivision shall not attach to the real property and the costs of the water and services or either, as confirmed, relating to the property shall be transferred to the unsecured roll for collection.

(Amended by Stats. 1987, Ch. 1052, Sec. 2.)



**RESOLUTION NO. 2026-19**  
OF THE BOARD OF DIRECTORS OF THE NEVADA IRRIGATION DISTRICT

**PLACING DELINQUENT ACCOUNTS ON DISTRICT ASSESSMENT ROLL  
FOR COLLECTION – NEVADA COUNTY**

**WHEREAS** the Board of Directors of the Nevada Irrigation District has submitted bills to certain members of said District for charges assessed in accordance with Sections 22280 and 25806 of the Water Code of the State of California; and

**WHEREAS** the recipients of water applicable to those charges have not made payment; and

**WHEREAS** a continuous Standard Form Tax Collection Services Contract between the District and the Nevada County Board of Supervisors was previously approved.

**RESOLVED** that the Board of Supervisors of the County of Nevada be requested to levy payment in the following amounts against the parcels listed on the attached exhibit and hereby made a part of this resolution.

**BE IT FURTHER RESOLVED** that the Secretary of this District is directed to forward certified copies of this resolution to the Board of Supervisors of the County of Nevada.

**PASSED AND ADOPTED** by the Board of Directors of the Nevada Irrigation District at a regular meeting thereof held on the 13th day of May 2026 by the following roll call vote:

AYES:           Directors:  
NOES:           Directors:  
ABSTAIN:       Directors:  
ABSENT:        Directors:

\_\_\_\_\_  
President of the Board of Directors

ATTEST

\_\_\_\_\_  
Board Secretary



**RESOLUTION NO. 2026-20**  
OF THE BOARD OF DIRECTORS OF THE NEVADA IRRIGATION DISTRICT  
**REQUESTING COLLECTION OF CHARGES ON TAX ROLL FOR  
TAX YEAR 2026/2027 – PLACER COUNTY**

**WHEREAS**, the Nevada Irrigation District (hereinafter “District”) requests the County of Placer collect on the County tax rolls certain charges which have been imposed pursuant to Sections 22280 and 25806 of the Water Code of the State of California, attached hereto; and

**WHEREAS**, the County has required as a condition of the collection of said charges that the District warrant the legality of said charges and defend and indemnify the County from any challenge to the legality thereof.

**NOW, THEREFORE, BE IT HEREBY RESOLVED** by the Board of Directors of the Nevada Irrigation District that:

1. The Auditor-Controller of Placer County is requested to attach for collection on the County tax rolls those taxes, assessments, fees and/or charges, attached hereto.
2. The District warrants and represents that the taxes, assessments, fees and/or charges imposed by the District and being requested to be collected by Placer County comply with all requirements of State law, including but not limited to Articles XIII C and XIII D of the California Constitution (Proposition 218).
3. The District releases and discharges County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County on the property tax roll of any taxes, assessments, fees and/or charges on behalf of District.
4. In consideration for the County’s collection of the charge through the County’s property tax roll, the District agrees to and shall defend, indemnify and hold harmless the County, its officers, agents and employees (the “Indemnified Parties”) from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the

collection by County of any of District's said taxes, assessments, fees and/or charges requested to be collected by County for District, or in any manner arising out of District's establishment and imposition of said taxes, assessments, fees and/or charges. District agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of the collection of one of District's taxes, assessments, fees and/or charges, the County may offset the amount of the judgment from any other monies collected by County on behalf of District, including property taxes.

5. The District agrees that its officers, agents and employees will cooperate with the County by responding to all inquiries referred to District by County from any person concerning the District's taxes, assessments, fees and/or charges, and that District will not refer such persons to County officers and employees for response.
6. The District agrees to pay the County for the reasonable and ordinary charges to recoup its costs of placement and collection on the tax rolls at the agreed upon rate of 1% of the taxes, assessments, fees and/or charges, as provided by Government Code Sections 29304 and 51800.

**PASSED AND ADOPTED** by the Board of Directors of the Nevada Irrigation District at a regular meeting hereof held on the 13<sup>th</sup> day of May 2026 by the following roll call vote:

AYES:	Directors:
NOES:	Directors:
ABSTAIN:	Directors:
ABSENT:	Directors:

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President of the Board of Directors

ATTEST:

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Board Secretary