



# WASHOE COUNTY

Integrity Communication Service  
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## STAFF REPORT

BOARD MEETING DATE: June 28, 2022

**DATE:** Thursday, June 23, 2022

**TO:** Board of County Commissioners

**FROM:** Lori Cooke, Budget Manager  
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**THROUGH:** Cathy Hill, Interim Chief Financial Officer  
(775) 328-2563, [chill@washoecounty.gov](mailto:chill@washoecounty.gov)

**SUBJECT:** Recommendation to approve and execute the Resolution R22-67 levying tax rates, certified by the Nevada Tax Commission, designating the number of cents of each \$100 of property levied for all Washoe County entities for Fiscal Year 2022-2023 pursuant to NRS 361.460. The combined overlapping tax rate is limited to \$3.64 on each \$100 of assessed valuation, pursuant to NRS 364.453. Manager's Office. (All Commission Districts.)

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### SUMMARY

The Nevada Tax Commission certified the Fiscal Year 2022-2023 tax rates on June 27, 2022. Nevada Revised Statute (NRS) 361.460 requires the Board of County Commissioners to levy the tax rates designating the number of cents of each \$100 of property levied for each fund immediately after the Nevada Tax Commission certifies the combined tax rate required for the fiscal period beginning the succeeding July 1.

**Washoe County Strategic Objective supported by this item:** Fiscal Sustainability

### PREVIOUS ACTION

Every year, pursuant to NRS 361.460, the BCC has levied the tax rate for the fiscal year.

### BACKGROUND

The State of Nevada Constitution, Article 10, section 2, limits the property tax rate to \$5.00 per \$100 of assessed value. In the 1979 session, the Nevada Legislature set the property tax rate at no more than \$3.64 per \$100 of assessed value (NRS 361.453). During the most recent legislative session, the State approved the continuation of a State \$.02 rate that is not subject to the cap.

The Nevada Tax Commission certified the Fiscal Year 2022-2023 tax rates on June 27, 2022. NRS 361.460 requires the Board of County Commissioners to levy the tax rates designating the number of cents of each \$100 of property levied for each fund immediately after the Nevada Tax Commission certifies the combined tax rate. With the rates certified,

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no area in the County exceeds the statutory tax rate cap of \$3.64 per \$100 of assessed value, plus the \$.02 not subject to the cap. Attached to the Resolution are the tax rates for each taxing entity and the overlapping tax rates for each taxing district.

**FISCAL IMPACT**

The levied tax rates will provide the ad valorem tax resources budgeted by all Washoe County taxing entities.

**RECOMMENDATION**

It is recommended that the Board of County Commissioners approve and execute the Resolution R22-67 levying tax rates, certified by the Nevada Tax Commission, designating the number of cents of each \$100 of property levied for all Washoe County entities for Fiscal Year 2022-2023 pursuant to NRS 361.460. The combined overlapping tax rate is limited to \$3.64 on each \$100 of assessed valuation, pursuant to NRS 364.453.

**POSSIBLE MOTION**

Should the Board agree with staff's recommendation, a possible motion would be: *“Move to approve and execute the Resolution R22-67 levying tax rates, certified by the Nevada Tax Commission, designating the number of cents of each \$100 of property levied for all Washoe County entities for Fiscal Year 2022-2023 pursuant to NRS 361.460.”*

cc: Linda Jacobs - Washoe County Treasurer  
Cathy Hill - Washoe County Comptroller & Interim Chief Financial Officer  
Cori Burke – Washoe County Assessor's Office  
Kelly Langley - State of Nevada Department of Taxation  
Kellie Grahmann – State of Nevada Department of Taxation  
Jan Galassini - Washoe County Clerk