



# WASHOE COUNTY

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## STAFF REPORT

BOARD MEETING DATE: June 21, 2022

**DATE:** Tuesday, June 14, 2022  
**TO:** Board of County Commissioners  
**FROM:** Cathy Hill, Interim Chief Financial Officer  
(775) 328-2563, chill@washoecounty.gov  
**THROUGH:** Eric Brown, County Manager  
**SUBJECT:** Recommendation to authorize the Tax Collector to strike names and amounts identified on delinquency/uncollectible Personal Property Tax list for fiscal years 2018-2019 through 2021-2022, totaling [\$1,132.48]. (All Commission Districts) FOR POSSIBLE ACTION

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### SUMMARY

Per NRS 361.725, the Treasurer's office is requesting approval to delete amounts of uncollectible personal property taxes for the specific fiscal years. Also required by NRS 361.725 is the review and written confirmation of the Treasurer's efforts to collect by the District Attorney's office, and subsequent request by the Comptroller to the Board of County Commissioners for approval to strike such taxes as cannot be collected.

**Washoe County Strategic Objective supported by this item:** Stewardship of our Community

### PREVIOUS ACTION

As required by NRS 361.725, the Treasurer's and District Attorney's offices submit this delinquency list to the Comptroller twice each year. The Comptroller's office then submits these lists to the Board of County Commissioners, who give authorization for the uncollectible taxes to be stricken. In response to a previous request by the Board, a list of criteria for determining uncollectible accounts was established (copy attached), and each account on the uncollectible list is identified with one or more of those criteria codes.

The most recent request for authorization presented to the Board of County Commissioners was on October 12, 2021.

### BACKGROUND

The Treasurer's Office maintains a 98 to 99% collection rate on personal property taxes in the original year of billing. The remaining 1 to 2% of the accounts are pursued by Treasurer's office collections staff, using various methods as allowed by statute. Those collections efforts include, but are not limited to: determining if the taxpayer also owns real property within Washoe County or other counties in Nevada, wherein the lien for

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personal property taxes may be pursued; use of Washoe County, City of Reno and City of Sparks business license and other records to locate property owners; use of Secretary of State and other available internet sites to locate property owners; site visits to determine if business/personal property remains; court action and possible seizure and sale of property to satisfy taxes.

Because of the transitory nature of personal property, there are times when even the best efforts of the Treasurer's office collections staff are unable to locate either the taxpayer or the personal property, or it is determined that the property has been destroyed/demolished. The ability to collect personal property taxes can also be adversely affected by bankruptcy proceedings.

Placement on this uncollectible list indicates that all reasonable attempts to locate and collect on these taxes have been made. Only accounts meeting the specified criteria are included.

### **FISCAL IMPACT**

The total amount of tax reduction for the combined fiscal years identified herein is \$1,132.48.

### **RECOMMENDATION**

It is recommended that the Board of County Commissioners authorize the Tax Collector to strike names and amounts identified on the delinquency/uncollectible Personal Property Tax List for fiscal years from 2018-2019 through 2021-2022, totaling \$1,132.48.

### **POSSIBLE MOTION**

Should the Board agree with staff's recommendation, a possible motion would be to "move to authorize the Tax Collector to strike names and amounts identified on the delinquency/uncollectible Personal Property Tax List for fiscal years from 2018-2019 through 2021-2022, totaling \$1,132.48.