



WASHOE COUNTY

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STAFF REPORT

BOARD MEETING DATE: OCTOBER 14, 2025

DATE: September 12, 2025

TO: Board of County Commissioners

FROM: Linda Jacobs, Chief Deputy Treasurer
(775) 328-2515 ljacobs@washoecounty.gov

THROUGH: Justin Taylor, Washoe County Treasurer

SUBJECT: Recommendation to authorize Washoe County Treasurer to auction, pursuant to Washoe County Code 20.469 through 20.469, all delinquent lands held in trust for a total amount not less than the amount of the taxes, costs, penalties and interest legally chargeable against the property with the exception of those parcels listed on Exhibit "A" and to approve and execute Resolution R25-104 authorizing the Washoe County Treasurer to transfer to other governmental entities, real property held in trust due to property tax delinquencies and other matters properly related thereto listed in Exhibit "A". The Delinquent Lands Book, located in the Manager's Office, identifies 66 total tax delinquent parcels which are held in trust by the Treasurer. After proper notification, the 66 parcels will be sold on April 22, 2026, if not redeemed. (All Commission Districts)

SUMMARY

Delinquent property taxes can financially impact the agencies who rely on these taxes as a revenue source. Accordingly, Nevada Revised Statute and Washoe County Code provide direction for the prompt, efficient and orderly sale of any property held in trust by the county treasurer because of such delinquencies. Each year, the Washoe County Board of County Commissioners approves the sale/transfer of any tax-delinquent properties that have been requested by local governments, and further, directs the treasurer to auction all remaining delinquent properties at public sale.

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

PREVIOUS ACTION

This is the annual delinquent property tax auction process pursuant to NRS 361.595 and Washoe County Code, Section 20.469 – 20.479.

AGENDA ITEM # _____

BACKGROUND

In accordance with Washoe County Code, Section 20.471, the parcels listed in the Tax Delinquent Lands Books have been reviewed for public need by the Nevada Department of Transportation, Washoe County School District, the Community Services Department including Parks Planning, Utilities, Engineering and Roads, United States Forest Service, Bureau of Land Management, Regional Transportation Commission, University of Nevada, Truckee Meadows Regional Planning Agency, and the Cities of Reno and Sparks. The attached Resolution R25-104 lists those properties for which the benefits of public ownership outweigh the proceeds which would otherwise be derived from sale to the general public.

A copy of the 2025 Tax Delinquent Lands Book, which identifies all properties held in trust by the Treasurer, is available for the Board to review. The book is on file in the Manager's Office.

There are 66 total tax delinquent parcels listed. Government entities have requested that 3 parcels be withheld. After proper notification, the other 63 parcels will be sold on April 22, 2026, if not redeemed.

FISCAL IMPACT

Payment of delinquent taxes for properties requested by public agencies, as listed on Exhibit "A", will be made from the following funds indicated:

1. One parcel requested by the Washoe County Community Services Department for Open Space is exempt from payment of delinquent taxes per NRS 361.603.
2. One parcel requested by the Washoe County Community Services Department for Affordable housing where the delinquent taxes must be paid per NRS 361.603.
2. One parcel requested by the City of Reno for Drainage and Open Space is exempt from payment of delinquent taxes per NRS 361.603.

The cost to Washoe County for the parcels noted in Exhibit "A" is estimated at \$400.00 in lot book fees (title search) expensed to Cost Center 113100, GL Account 710100, Professional Services. The total amount of delinquent taxes due is \$11423.94.

The eventual net impact to the general fund for lot book fees for the 64 parcels going to auction in 2026 should be zero, as the cost is added to the amounts due on the parcel, and is recouped when the taxes are brought current, either by the owner, or at the time of sale.

RECOMMENDATION

It is recommended that the Board of County Commissioners:

Authorize Washoe County Treasurer to auction, pursuant to Washoe County Code 20.469 through 20.469, all delinquent lands held in trust for a total amount not less than the amount of the taxes, costs, penalties and interest legally chargeable against the property with the exception of those parcels listed on Exhibit “A” and to approve and execute Resolution R25-104 authorizing the Washoe County Treasurer to transfer to other governmental entities, real property held in trust due to property tax delinquencies and other matters properly related thereto listed in Exhibit “A”. The Delinquent Lands Book, located in the Manager’s Office, identifies 66 total tax delinquent parcels which are held in trust by the Treasurer. After proper notification, the 66 parcels will be sold on April 22, 2026, if not redeemed.

POSSIBLE MOTION

Authorize Washoe County Treasurer to auction, pursuant to Washoe County Code 20.469 through 20.469, all delinquent lands held in trust for a total amount not less than the amount of the taxes, costs, penalties and interest legally chargeable against the property with the exception of those parcels listed on Exhibit “A” and to approve and execute Resolution R25-104 authorizing the Washoe County Treasurer to transfer to other governmental entities, real property held in trust due to property tax delinquencies and other matters properly related thereto listed in Exhibit “A”. The Delinquent Lands Book, located in the Manager’s Office, identifies 66 total tax delinquent parcels which are held in trust by the Treasurer. After proper notification, the 66 parcels will be sold on April 22, 2026, if not redeemed.