



# WASHOE COUNTY

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## STAFF REPORT

BOARD MEETING DATE: OCTOBER 9, 2018

**DATE:** September 19, 2018  
**TO:** Board of County Commissioners  
**FROM:** Linda Jacobs, Deputy Treasurer  
328-2515 [ljacobs@washoecounty.us](mailto:ljacobs@washoecounty.us)  
**THROUGH:** Tammi Davis, Treasurer  
**SUBJECT:** Authorize Washoe County Treasurer to auction 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 approve and execute the Resolution 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. (All Commission Districts)

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### SUMMARY

A resolution authorizing the County Treasurer to transfer real property held in trust due to property tax delinquencies

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

### PREVIOUS ACTION

This is the annual delinquent property tax auction process per NRS 361.595 and Washoe County Code, Section 20.471 – Board of County Commissioners is required to address this issue.

### BACKGROUND

In accordance with Washoe County Code, Section 20.471, the parcels listed in the Tax Delinquent 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, and the Cities of Reno and Sparks. The attached Resolution lists those properties for which the benefits of public ownership outweigh the proceeds which would otherwise be derived from sale to the general public.

AGENDA ITEM # \_\_\_\_\_

A copy of the 2018 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 102 total tax delinquent parcels listed. Government entities have requested that 5 parcels be withheld. After proper notification, the other 97 parcels will be sold on April 24, 2019, 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. 2 parcels requested by the Washoe County Community Services Department for Open Space are exempt from payment of delinquent taxes as per NRS 361.603
2. 2 parcels requested by the City of Reno for Street Use are exempt from payment of delinquent taxes as per NRS 361.603
3. 1 parcel requested by the City of Reno for Future Affordable Housing Plan will be required to pay the amounts similarly indicated.

The cost to Washoe County for the parcels noted in exhibit "A" is estimated at \$1,250.00 in lot book fees (title search) expensed to cost center 113100 GL account 710100 Professional Services. The total amount of delinquent taxes due is \$42,964.86.

The eventual net impact to the general fund for lot book fees for the 97 parcels going to auction in 2019 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 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 approve and execute the Resolution 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.

### **POSSIBLE MOTION**

Authorize Washoe County Treasurer to auction 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 approve and execute the Resolution 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.