



# WASHOE COUNTY

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## STAFF REPORT

**BOARD MEETING DATE:** March 26, 2019

**DATE:** Wednesday, March 20, 2019

**TO:** Board of County Commissioners

**FROM:** Brianna McBride, Fiscal Analyst  
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**THROUGH:** Lori Cooke, Budget Manager  
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**SUBJECT:** Recommendation to certify charges, levy and direct the Treasurer [to collect \$32,173.53] in special assessments for fiscal year 2019/2020 as requested by the State Engineer of the State Department of Conservation and Natural Resources, for Black Rock Desert Groundwater Basin (\$68.91), Honey Lake Valley Groundwater Basin (\$1,371.22), Hualapai Flat Water District (\$2,134.76), San Emidio Desert District (\$4,217.83), Warm Springs Valley Groundwater Basin (\$2,332.57), Washoe Valley Groundwater Basin (\$2,548.24), Warm Springs/Winnemucca Creek Basin (\$4,000.00), Cold Springs Valley Groundwater Basin (\$0.00), Lake Tahoe Groundwater Basin (\$1,000.00), Lemmon Valley Water District (\$2,500.00/ no assessment required due to sufficient cash resources in Lemmon Valley Water District Fund), Pleasant Valley Groundwater Basin (\$2,500.00), Spanish Springs Valley Groundwater Basin (\$3,000.00), Tracy Segment Groundwater Basin (\$2,000.00), Truckee Canyon Segment Groundwater Basin (\$2,000.00) and Truckee Meadows/Sun Valley Groundwater Basin (\$2,500.00). The Board of Commissioners authorizes the county Treasurer to remove uncollectible assessments and/or correct assessments on the tax roll as requested by the Division of Water Resources; and direct the Comptroller to pay to the Department of Conservation and Natural Resources the requested funds. (All Commission Districts.)

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### SUMMARY

Pursuant to State law (NRS 533.285 and NRS 534.040), the Board of County Commissioners (BCC) is required to certify and levy the special assessments needed to fund the budgets of the water basins and distribution systems administered by the State Engineer. The amounts requested by the State Engineer will be required for the payment of necessary expenses for supervision over the groundwater basins to include, but are not limited to special studies, water level measurements, crop/pumpage inventories, field

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

investigations, aquifer tests, well driller inspections, intent to drill card and well log review, associated data collection and management.

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

### **PREVIOUS ACTION**

April 10, 2018, BCC approved fiscal year 18/19 special assessments for these basins.

April 25, 2017, BCC approved fiscal year 17/18 special assessments for these basins.

May 10, 2016, BCC approved fiscal year 16/17 special assessments for these basins.

### **BACKGROUND**

By State law (NRS 533.285 and NRS 534.040), the Board of county Commissioners is required to certify and levy the special assessments needed to fund the budgets of the water basins and distribution systems administered by the State Engineer.

### **FISCAL IMPACT**

For predominantly agricultural areas, the State Engineer calculates specific assessments for properties within groundwater basins based on the acre-feet of water rights. In such cases, the BCC is required to levy special assessments based on the assessments determined by the State Department of Conservation and Natural Resources, as listed in the attached schedules. These areas are:

1. Black Rock Desert Groundwater Basin – total assessments of \$68.91
2. Honey Lake Valley Groundwater Basin – total assessments of \$1,371.22
3. Hualapai Flat Water District – total assessments of \$2,134.76
4. San Emidio Desert District – total assessments of \$4,217.83
5. Warm Springs Valley Groundwater Basin – total assessments of \$2,332.57
6. Washoe Valley Groundwater Basin – total assessments of \$2,548.24

The Warm Springs/Winnemucca Creek Basin, assessments are levied under the NRS 533.285. As requested by the State and according to the Warm Springs Creek Decree, the total assessment of \$4,000.00 is divided up as follows:

1. Marshall Ranch is entitled to 43.48% of the waters of the creek assessed at \$1,739.12
2. Winnemucca Ranch is entitled to 56.52%, which is split between:
  - a. Buckhorn Land and Livestock, 37.22%, assessed at \$1,488.89
  - b. WSR Land, LLC, 19.3%, assessed at \$771.99

In areas that are not predominantly agricultural, the State Engineer does not calculate specific assessments; instead, the amount levied by the County Commission is applied to all “taxable property” in the designated groundwater basin area. The total assessment below is divided amongst all taxable property by applying a flat rate per parcel. The flat rate is determined by the State Engineer once the parcel count has been established for the basins listed below.

1. Cold Springs Valley Groundwater Basin total assessment: \$0.00 (Per letter from State Engineer dated October 23, 2018, “special assessment should not be levied for the fiscal year July 1, 2019, to June 30, 2020.”)
2. Lake Tahoe Groundwater Basin total assessment: \$1,000.00
3. Lemmon Valley Groundwater Basin total assessment: \$2,500.00\*

4. Pleasant Valley Groundwater Basin total assessment: \$2,500.00
5. Spanish Springs Valley Groundwater Basin total assessment: \$3,000.00
6. Tracy Segment Groundwater Basin total assessment: \$2,000.00
7. Truckee Canyon Segment Groundwater Basin total assessment: \$2,000.00
8. Truckee Meadows/Sun Valley Groundwater Basin total assessment: \$2,500.00

\*No assessment is required due to sufficient cash resources in the Lemmon Valley Water District Fund.

### **RECOMMENDATION**

It is recommended that the Board, certify charges, levy and direct the Treasurer to collect \$32,173.53 in special assessments for fiscal year 2019/2020 as requested by the State Engineer of the State Department of Conservation and Natural Resources, for Black Rock Desert Groundwater Basin (\$68.91), Honey Lake Valley Groundwater Basin (\$1,371.22), Hualapai Flat Water District (\$2,134.76), San Emidio Desert District (\$4,217.83), Warm Springs Valley Groundwater Basin (\$2,332.57), Washoe Valley Groundwater Basin (\$2,548.24), Warm Springs/Winnemucca Creek Distribution (\$4,000.00), Cold Springs Valley Groundwater Basin (\$0.00), Lake Tahoe Groundwater Basin (\$1,000.00), Lemmon Valley Groundwater Basin (\$2,500.00/ no assessment required due to sufficient cash resources in Lemmon Valley Water District Fund), Pleasant Valley Groundwater Basin (\$2,500.00), Spanish Springs Valley Groundwater Basin (\$3,000.00), Tracy Segment Groundwater Basin (\$2,000.00), Truckee Canyon Segment Groundwater Basin (\$2,000.00) and Truckee Meadows/Sun Valley Groundwater Basin (\$2,500.00). The Board of Commissioners authorizes the County Treasurer to remove uncollectible assessments and/or correct assessments on the tax roll as requested by the Division of Water Resources; and direct the Comptroller to pay to the Department of Conservation and Natural Resources the requested funds.

### **POSSIBLE MOTION**

Should the Board agree with staff's recommendation, a possible motion would be: "Certify charges, levy and direct the Treasurer to collect \$32,173.53 in special assessments for fiscal year 2019/2020 as requested by the State Engineer of the State Department of Conservation and Natural Resources, for Black Rock Desert Groundwater Basin (\$68.91), Honey Lake Valley Groundwater Basin (\$1,371.22), Hualapai Flat Water District (\$2,134.76), San Emidio Desert District (\$4,217.83), Warm Springs Valley Groundwater Basin (\$2,332.57), Washoe Valley Groundwater Basin (\$2,548.24), Warm Springs/Winnemucca Creek Distribution (\$4,000.00), Cold Springs Valley Groundwater Basin (\$0.00), Lake Tahoe Groundwater Basin (\$1,000.00), Lemmon Valley Groundwater Basin (\$2,500.00/ no assessment required due to sufficient cash resources in Lemmon Valley Water District Fund), Pleasant Valley Groundwater Basin (\$2,500.00), Spanish Springs Valley Groundwater Basin (\$3,000.00), Tracy Segment Groundwater Basin (\$2,000.00), Truckee Canyon Segment Groundwater Basin (\$2,000.00) and Truckee Meadows/Sun Valley Groundwater Basin (\$2,500.00). The Board of Commissioners authorizes the County Treasurer to remove uncollectible assessments and/or correct assessments on the tax roll as requested by the Division of Water Resources; and direct the Comptroller to pay to the Department of Conservation and Natural Resources the requested funds."