



# WASHOE COUNTY

Integrity Communication Service  
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## STAFF REPORT

BOARD MEETING DATE: OCTOBER 8, 2019

**DATE:** September 18, 2019  
**TO:** Board of County Commissioners  
**FROM:** Linda Jacobs, Deputy Treasurer  
328-2515 [ljacobs@washoecounty.us](mailto:ljacobs@washoecounty.us)  
**THROUGH:** Tammi Davis, Treasurer  
**SUBJECT:** **Recommendation to 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. (All Commission Districts)**

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### 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.

### 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, Truckee Meadows Regional Planning Agency, and the Cities of Reno and Sparks.

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

A copy of the 2019 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 86 total tax delinquent parcels listed. No government entities have requested that parcels be transferred. After proper notification, the 86 parcels will be sold on April 22, 2020, if not redeemed.

### **FISCAL IMPACT**

There will be no fiscal impact as no parcels were requested by public entities.

The eventual net impact to the general fund for lot book fees for the 86 parcels going to auction in 2020 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.

### **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.