



WASHOE COUNTY

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STAFF REPORT

BOARD MEETING DATE: OCTOBER 13, 2020

DATE: September 23, 2020
TO: Board of County Commissioners
FROM: Linda Jacobs, Deputy Treasurer
(775) 328-2515 ljacobs@washoecounty.us
THROUGH: Tammi Davis, Washoe County 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 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)

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 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,

AGENDA ITEM # _____

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 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 2020 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 two parcels be withheld. After proper notification, the other 100 parcels will be sold on April 21, 2021, 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. Two parcels requested by the Washoe County Community Services Department for Open Space are exempt from payment of delinquent taxes as per NRS 361.603

The cost to Washoe County for the parcels noted in Exhibit "A" is estimated at \$600.00 in lot book fees (title search) expensed to Cost Center 113100, GL Account 710100, Professional Services. The total amount of delinquent taxes due is \$15,531.27.

The eventual net impact to the general fund for lot book fees for the 100 parcels going to auction in 2021 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.