

**WASHOE COUNTY TREASURER'S OFFICE**  
**CRITERIA TO DETERMINE UNCOLLECTIBLE DELINQUENT PROPERTY TAXES**

**Accounts that appear on the delete list meet one or more of the following criteria:**

**(1) *Bankruptcy***

Accounts that meet this criterion have filed for protection under federal bankruptcy code, have no assets for distribution, and if they are commercial accounts, the businesses are no longer operating. In most cases, we have already received a partial payment authorized by the court. If additional money is received in the future, it will be manually apportioned at that time.

**(2) *Closed Business with Estimated Value***

Businesses that meet this criterion are no longer operating and did not submit a declaration of value to the Washoe County Assessor's office. If we have documentation that the business was closed prior to the July 1<sup>st</sup> lien date, the taxes are not legitimate. Without specific documentation, we attempt to collect. If we cannot locate the business or individual owners, the account is placed on the delete list. We do not turn it over to the Collections Division because we do not have documentation to verify that the taxes are legitimate

**(3) *Closed Corporations***

Businesses that meet this criterion are no longer operating, and the corporation is not in good standing. Because the corporation was billed, the individuals are not responsible for the delinquent bills. Before the account is placed on the delete list, we have attempted to contact the resident agent of the former corporation.

**(4) *Assessor's Office Request***

Accounts that meet this criterion are not liable for personal property taxes. The personal property was either billed on another account, or the property was not located in Washoe County as of the lien date of July 1<sup>st</sup>. In the later instance, the County was not notified of this until after the bill was issued.

**(5) *Unable to locate Individual***

Research process does not turn up any information on individual. Not listed in phone book, or other sources. Does not receive mail at known addresses.

**(6) *Unable to locate Personal Property***

Personal property is traced, through individuals, or situs. Property is not at original known location and we are unable to determine a new location or owner.

**(7) *Personal Property Destroyed***

Personal property (generally a Mobile Home) has been destroyed, usually by fire or demolition. The condition of the unit is verified through the Assessor's Office, and the write-off is based upon their recommendation.

**(8) Real Property currently in Exempt status**

Real property that has been exempted or had the 3 most recent years' assessed values reduced to \$0 by Roll Change Requests. The Treasurer's Office, Public Works, Assessor's Office, and District Attorney's Office are working together to clean up uncollectible tax amounts on prior year tax rolls. Examples include – Roads that have now been accepted by the County or Cities, but had prior taxes owing at the time of acceptance; "improvement only" parcels that were created for lease purposes, but it has been found that the improvements were also being centrally assessed to the landowner

**(9) Real Property with assets purchased from a Bankruptcy and now in Exempt status**

Real Property, in which the successor purchased assets from a bankruptcy, and is now in exempt status.

**(10) Real Property withheld from auction due to common area status. NRS 361.725**

Developer out of business and property withheld from auction as common areas should not be sold. Due to the passage of time a civil action for the back taxes is barred by the statute of limitations (NRS 11.190(3)(a) An action upon a liability created by statute, other than a penalty or forfeiture).

**(11) Real Property withheld from auction due to unbuildable or sliver status: roads, restrictions, terrain NRS 361.725**

Real property that is unbuildable due to its size or terrain. Due to the passage of time a civil action for the back taxes is barred by the statute of limitations (NRS 11.190(3)(a) An action upon a liability created by statute, other than a penalty or forfeiture).

**(12) Personal Property with No Current Taxable Value and/or Below Minimum value**

Assessor's office has determined that the current value of the property is below minimum value as set by NRS. 361.068(2).