



# WASHOE COUNTY

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## STAFF REPORT

BOARD MEETING DATE: June 10, 2025

**DATE:** Thursday May 1, 2025  
**TO:** Board of County Commissioners  
**FROM:** Linda Jacobs, Deputy Treasurer  
(775) 328-2515, [ljacobs@washoecounty.gov](mailto:ljacobs@washoecounty.gov)  
**THROUGH:** Justin Taylor, Washoe County Treasurer  
**SUBJECT:** Recommendation to approve and execute Resolution R25-40 directing County Treasurer to give notice, pursuant to NRS 271.545 of the sale of properties subject to the lien of a delinquent special assessment in the following district: WCAD 32 – Spanish Springs Valley Ranches Rd, parcels: 076-310-81, 076-372-03, 076-381-02, 076-381-12, 076-900-04, WCAD 39 – Lightning W Water System Supply Imp, parcel: 055-382-15 (additional description of affected parcel contained in Exhibit “A” of attached Resolution.) Treasurer. (Commission District 2, 4 and 5)

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### **SUMMARY**

Approval of Resolution R25-40 will direct the Treasurer to move forward in the collections process for delinquent special assessment payment, as prescribed in the bond ordinances and in NRS 271.545 to NRS 271.630. The anticipated sale date is July 22, 2025, at 11:00 a.m. There are currently: Five (5) parcels delinquent in district WCAD 32, parcels: 076-310-81, 076-372-03, 076-381-02, 076-381-12, 076-900-04 and one (01) parcel delinquent in district WCAD 39, parcel: 055-382-15.

### **Washoe County Strategic Objective supported by this item:**

Stewardship of our community.

### **PREVIOUS ACTION**

On December 17, 2024, the Washoe County Board of County Commissioners (“Board”) approved a similar resolution, with the sale scheduled for January 23, 2025. No parcels were sold due to all parcels curing the delinquency prior to the sale.

### **BACKGROUND**

The Board created various County improvement districts, and by their respective ordinances, has levied assessments against parcels in those districts. Those ordinances

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

provide that delinquent assessments may be collected pursuant to NRS 271.545 to NRS 271.630, by authorizing the sale of the affected properties after proper notice, and subject to a redemption period following the sale.

NRS chapter 271 and the individual bond covenants require collection proceedings against delinquent assessments. Resolution R25-40 authorizes the notice of the sale of properties in compliance with these requirements.

### **FISCAL IMPACT**

Delinquent assessment amounts will be collected in a timely manner, assuring the necessary funds to make bond payments for these districts. The revenue and expenditures for the sale are posted through each assessment district's debt service fund. All costs for the sale are recovered through a foreclosure fee that is added to each delinquent parcel. There is no impact to the General Fund.

### **RECOMMENDATION**

It is recommended that pursuant to NRS 271.545, the Board approve and execute Resolution R25-40 directing County Treasurer to give notice of the sale of properties subject to the lien of a delinquent special assessment in the following districts: WCAD 32 – Spanish Springs Valley Ranches Rd, parcels: 076-310-81, 076-372-03, 076-381-02, 076-381-12, 076-900-04, WCAD 39 – Lightning W Water System Supply Imp, parcel: 055-382-15 (additional description of affected parcel contained in Exhibit “A” of attached Resolution).

### **POSSIBLE MOTION**

Should the Board agree with the staff's recommendation, a possible motion would be: “Move to direct County Treasurer to give notice, pursuant to NRS 271.545, of the sale of properties subject to the lien of a delinquent special assessment in the following districts: WCAD 32 – Spanish Springs Valley Ranches Rd, parcels: 076-310-81, 076-372-03, 076-381-02, 076-381-12, 076-900-04, WCAD 39 – Lightning W Water System Supply Imp, parcel: 055-382-15 and authorize Chairman to execute Resolution for same.”