



WASHOE COUNTY

Integrity Communication Service

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STAFF REPORT

BOARD MEETING DATE: June 16, 2026

DATE: May 27, 2026

TO: Board of County Commissioners

FROM: Susan Dees, Fiscal Manager, Finance and Administration
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THROUGH: Samantha Turner, Division Director, Finance and Administration
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SUBJECT: Public hearing and possible action to: (1) consider a report of each property delinquent on its utility charges and the amount of each property's delinquency, along with any objections to the report; and, (2) After considering the report and any objections to it, determine whether to adopt the report and correspondingly adopt Resolution 26-043 to collect certain delinquent utility charges on the tax roll. All Assessor Parcel Numbers of affected properties are listed in Resolution 26-043 accessible as a linked attachment on the agenda on the county commission's webpage [total delinquent amount of \$239,764.33]. (All Commission Districts.) FOR POSSIBLE ACTION

SUMMARY

Under NRS 244.157, which generally allows a board of county commissioners to exercise the powers of a general improvement district, NRS 318.201, which generally allows a general improvement district to collect delinquent utility charges on the tax roll, and Washoe County Ordinances, the Board of County Commissioners (Board) may elect to collect delinquent utility charges on the tax roll annually.

Before delinquent utility charges can be collected on the tax roll, NRS 318.201 requires that the Board adopt a resolution electing to do so. Before adopting the resolution, the Board must consider a report of the properties that are delinquent on their utility charges and the amount of each property's delinquent charges, along with any objections to the report. Under the proposed Resolution and report, utility charges that were delinquent as of March 31, 2026, and continued to be delinquent as of May 15, 2026, would be collected on the tax roll by the Treasurer's Office in the same manner, by the same persons, and at the same time as, together with and not separately from, the county's general taxes.

Washoe County Strategic Objective supported by this item: Fiscal Sustainability

PREVIOUS ACTION

On June 17, 2025, the Board held a public hearing to consider a report of each property delinquent on its utility charges and the amount of each property's delinquency, along

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with any objections to the report; and, (2) after considering the report and objections to it, adopted the report and correspondingly adopted Resolution 25-037 to collect certain delinquent utility charges on the tax roll.

Delinquent utility charges are collected on the tax roll annually.

BACKGROUND

Washoe County owns and operates wastewater, recycled/reclaimed water, and Spanish Springs flood control utilities (“Utilities”) through its Community Services Department (“Department”). The Department charges, and relies on, customer rates to provide services associated with these Utilities.

NRS 244.157, NRS 318.201, and Washoe County Ordinances authorize delinquent utility charges to be collected on the tax roll annually, if the Board elects by resolution to do so and adopts a report of each property delinquent on its utility charges and the amount of each property’s delinquent charges.

Utility customers were notified that delinquencies as of March 31, 2026, that were still unpaid as of May 15, 2026, could be collected on the tax roll. Customers who were still delinquent as of May 15, 2026, were provided notice that, at a public hearing, the Board would consider directing the delinquent charges to be collected on the tax roll.

Notice of the public hearing was published in the Reno Gazette Journal once a week for two weeks prior to the date set for the hearing.

Adopting the Resolution and the report authorizes the Treasurer’s Office to collect delinquent utility charges as of March 31, 2026, that continued to be delinquent as of May 15, 2026, on the tax roll, in the same manner, by the same persons, and at the same time as, together with and not separately from, the county’s general taxes.

FISCAL IMPACT

Excluding the possibility of bankruptcies, attaching delinquent utility charges to the tax roll would provide for the collection of \$239,764.33 in utility related delinquencies.

RECOMMENDATION

It is recommended that the Board of County Commissioners: 1) hold a public hearing with possible action to: (1) consider a report of each property delinquent on its utility charges and the amount of each property’s delinquency, along with any objections to the report; and, (2) After considering the report and any objections to it, determine whether to adopt the report and correspondingly adopt Resolution 26-043 to collect certain delinquent utility charges on the tax roll. All Assessor Parcel Numbers of affected properties are listed in Resolution 26-043 accessible as a linked attachment on the agenda on the county commission’s webpage [total delinquent amount of \$239,764.33].

POSSIBLE MOTION

Should the Board agree with staff’s recommendation, a possible motion would be: “Move to hold a public hearing to consider a report of each property delinquent on its utility charges and the amount of each property’s delinquency, along with any objections to the report.”

If, after the public hearing, the Board determines to adopt the report and, correspondingly, adopt Resolution 26-043 to collect certain delinquent utility charges on the tax roll, a possible motion might be:

“Move to adopt the report of each property delinquent on its utility charges and the amount of each property’s delinquency and a corresponding Resolution 26-043 that the certain delinquent utility charges be collected on the tax roll. All Assessor Parcel Numbers of affected properties are listed in Resolution 26-043 accessible as a linked attachment on the agenda on the county commission’s webpage [total delinquent amount of \$239,764.33].”