



WASHOE COUNTY

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STAFF REPORT

BOARD MEETING DATE: November 18, 2025

DATE: October 20, 2025
TO: Board of County Commissioners
FROM: Lauren Yantis-Marche, Deputy Treasurer
(775) 328-2517, lyantis-marche@washoecounty.gov
THROUGH: Justin Taylor, Washoe County Treasurer
SUBJECT: Recommendation to approve and execute Resolution R25-119 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: 076-361-08, 076-371-09, 076-391-21, 076-391-23, 076-900-04. (additional description of affected parcel contained in Exhibit “A” of attached Resolution.) Treasurer. (Commission District 4 and 5)

SUMMARY

Approval of Resolution R25-119 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 January 21, 2026, at 11:00 a.m. There are currently: Five (5) parcels delinquent in district WCAD 32, parcels: 076-361-08, 076-371-09, 076-391-21, 076-391-23, 076-900-04.

Washoe County Strategic Objective supported by this item:

Stewardship of our community.

PREVIOUS ACTION

On June 10, 2025, the Washoe County Board of County Commissioners (“Board”) approved a similar resolution, with the sale scheduled for June 22, 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 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

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to a redemption period following the sale.

NRS chapter 271 and the individual bond covenants require collection proceedings against delinquent assessments. Resolution R25-119 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 R25-119 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: 076-361-08, 076-371-09, 076-391-21, 076-391-23, 076-900-04.(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: 076-361-08, 076-371-09, 076-391-21, 076-391-23, 076-900-04 and authorize the Chair to execute Resolution for same."