



# WASHOE COUNTY

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## STAFF REPORT

**BOARD MEETING DATE: July 16, 2024**

**DATE:** June 20, 2024

**TO:** Board of County Commissioners

**FROM:** Linda Jacobs, Deputy Treasurer  
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**THROUGH:** Justin Taylor, Washoe County Treasurer

**SUBJECT:** Conduct a second reading, public hearing, and possible adoption an ordinance amending Washoe County Code Chapter 20 (Revenue and Taxation) by amending various sections to: change bidding increments from \$300 to \$500.00 for base bids in excess of \$5001.00 for sales of tax delinquent properties; require the completed winning bidder form be submitted along with payment; change the contribution to the county general fund from ten percent of the next \$2,000 of the excess proceeds to ten percent of the next \$10,000.00; change the time period in which a claimant may make a claim for excess proceeds from two years to one year; update a statutory citation; and amend sections to gender-neutral language.

If supported, adopt and enact the new ordinance by title. Finance. (All Commission Districts.) **FOR POSSIBLE ACTION**

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### **SUMMARY**

The Washoe County Treasurer's Office requests the Board of County Commissioners conduct a second reading of amendments to Washoe County Code Chapter 20 (Revenue and Taxation). The amendments are necessary to align WCC with Nevada Revised Statute 361.610. Other changes are to update language to gender neutral and to improve the property tax auction's process.

### **PREVIOUS ACTION**

On October 14, 2020, the Board approved the Treasurer's Office's request to amend Washoe County Code (Chapter 20 – Revenue and Taxation) to match Nevada Revised Statute.

On June 18, 2024, the Board initiated and conducted a first reading for this ordinance.

**AGENDA ITEM # \_\_\_\_\_**

### **BACKGROUND**

WCC 20.473(4) is amended to change the bid increment to \$500.00 instead of \$300.00 for properties possessing a base bid in excess of \$5001.00 to facilitate the bidding process.

WCC 20.475(3) is amended to add the completed winning bidder form must be provided with any payment when the second highest bidder is buying a property. The provision is also updated to use gender neutral language.

WCC 20.479 is amended to align with NRS 361.610. WCC 20.479 state the county shall pay ten percent of the next \$10,000 in excess proceeds instead of \$2,000.00. Changing timelines to one-year instead of two-year, consistent with NRS 361.610. The statutory citation is updated to cite NRS 361.610(6). Lastly, language is updated to be gender neutral.

### **FISCAL IMPACT**

No fiscal impact is expected because the Washoe County Treasurer is already operating pursuant to NRS 361.610, allowing the ten percent fee of the next \$10,000.

### **RECOMMENDATION**

It is recommended that the Board conduct a second reading and public hearing of an ordinance amending Washoe County Code Chapter 20 (Revenue and Taxation) to update procedures regarding property tax auctions; and if supported, to adopt and enact the new ordinance by title.

### **POSSIBLE MOTION**

If approved the possible motion would be:

“Move to conduct a second reading and public hearing of Bill Number 1919 which is an ordinance amending Washoe County Code Chapter 20 (Revenue and Taxation) to update procedures regarding property tax auctions; and if supported, I further move to adopt and enact the new ordinance by title.”