



# WASHOE COUNTY

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Finance DN

DA ✓

Risk Mgt. N/A

Clerk's Office CS

Comptroller CH

## STAFF REPORT

BOARD MEETING DATE: June 28, 2016

**DATE:** June 1, 2016

**TO:** Board of County Commissioners

**FROM:** Ben Hutchins, CPA, Director, Finance and Administration Division  
Community Services Department, 954-4646, [bhutchins@washoecounty.us](mailto:bhutchins@washoecounty.us)

**THROUGH:** Dave Solaro, Arch., P.E., Director  
Community Services Department, 328-3600, [dsolaro@washoecounty.us](mailto:dsolaro@washoecounty.us)

**SUBJECT:** (1) 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.

(2) After considering the report and any objections to it, determine whether to adopt the report and correspondingly adopt a Resolution to collect delinquent utility charges on the tax roll. (All Commission Districts.)

### 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 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 account balances that were delinquent as of March 31, 2016, and continued to be delinquent as of May 20, 2016, 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: Stewardship of our Community.

### PREVIOUS ACTION

Delinquent utility charges are collected on the tax roll annually.

AGENDA ITEM # 28

## **BACKGROUND**

Washoe County owns and operates reclaimed water, recharge water (in Golden Valley), wastewater, 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, 2016 that were still unpaid as of May 20, 2016 could be collected on the tax roll. Customers who were still delinquent as of May 20, 2016 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, 2016, that continued to be delinquent as of May 20, 2016, 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 accounts to the tax roll would provide for the collection of \$173,117.73 in utility related delinquencies.

## **RECOMMENDATION**

It is recommended that the Board do the following:

- (1) 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.
- (2) After considering the report and any objections to it, determine whether to adopt the report and correspondingly adopt a Resolution to collect delinquent utility charges on the tax roll.

## **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 a Resolution to collect 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 that the delinquent utility charges be collected on the tax roll.”

**RESOLUTION**

**A RESOLUTION TO COLLECT CERTAIN  
DELINQUENT UTILITY CHARGES ON THE TAX ROLL**

WHEREAS, Washoe County owns and operates reclaimed water, recharge water (in Golden Valley), wastewater, and Spanish Springs flood control utilities ("Utilities") through its Community Services Department ("Department"); and

WHEREAS, the Department charges, and relies on, customer rates to provide services associated with the Utilities that are desired by the public; and

WHEREAS, as of March 31, 2016, various utility accounts were delinquent; and

WHEREAS, as of May 20, 2016, customer accounts associated with Five Hundred and Twelve (512) Assessor Parcel Numbers (APN's) , that were delinquent as of March 31, 2016, continued to be delinquent; and

WHEREAS, NRS 244.157, NRS 318.201, and Washoe County Ordinances authorize delinquent utility charges to be collected on the tax roll annually; and

WHEREAS, delinquent utility customers were provided notice that delinquencies as of March 31, 2016, not paid by May 20, 2016, would be attached to the tax roll; and

WHEREAS, customers still delinquent as of May 20, 2016 were provided notice of the public hearing to be held on June 28, 2016, at 10:00 a.m.; and

WHEREAS, a Notice of Public Hearing was published in the Reno Gazette Journal once a week for two weeks prior to the date set for the hearing;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF WASHOE IN THE STATE OF NEVADA:

**Section I.** The following APNs that had utility account balances delinquent as of March 31, 2016, and continued to be delinquent as of May 20, 2016, shall be attached to the tax roll by the Treasurer's Office and collected 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:

APN	Amount	APN	Amount	APN	Amount	APN	Amount
00947204	647.97	01723217	331.01	01727101	182.74	01729161	230.00
01708109	601.03	01724125	134.77	01728311	145.15	01729166	614.23
01711009	381.92	01725222	648.60	01728320	539.29	01729203	105.23
01722310	645.17	01725333	133.69	01729102	525.56	01746304	73.21
01722316	648.51	01725334	648.81	01729105	606.09	01755011	646.97
01722319	95.68	01726220	53.68	01729116	161.85	01755014	635.60
01723208	223.03	01726236	136.05	01729130	385.12	01756006	648.41

APN	Amount	APN	Amount	APN	Amount	APN	Amount
02602137	638.55	03863324	571.77	08049767	671.07	08265019	151.15
02602144	423.79	03863418	26.23	08050347	834.51	08265020	632.43
02602152	629.99	04439110	121.53	08050351	415.33	08339114	27.93
02602156	433.60	04928104	40.95	08052108	823.80	08339119	27.93
03505103	648.81	04936017	162.17	08052226	493.00	08339120	27.93
03505106	40.95	04962304	182.74	08052259	460.30	08339306	27.93
03506107	377.95	04966505	343.28	08052282	910.48	08347210	27.93
03506303	648.81	04981114	331.01	08052283	40.95	08347212	27.93
03506311	648.40	04982305	413.64	08053145	526.42	08348204	27.93
03506407	398.28	04983403	539.29	08053203	426.64	08348219	27.93
03507102	648.74	05119107	280.85	08053231	492.92	08348234	27.93
03507203	486.05	05157102	606.96	08054127	139.68	08349403	27.93
03509105	648.81	07628126	117.71	08054213	617.61	08350303	648.76
03509109	582.40	07628203	115.64	08054217	96.02	08350506	644.10
03509304	104.84	07629016	117.71	08056107	141.79	08350511	84.74
03510103	433.60	07629043	25.73	08056206	165.56	08350513	622.59
03510314	647.25	07630035	122.13	08056406	381.92	08350606	645.91
03510401	648.68	07631053	27.93	08057310	285.61	08350614	648.81
03510403	637.38	07631070	117.71	08057312	276.22	08351106	647.31
03510409	381.92	07636129	60.28	08061201	127.10	08351116	593.33
03511207	641.72	07639164	60.28	08061204	134.77	08356102	27.93
03511209	381.92	07669002	117.71	08061307	280.85	08356307	27.93
03512006	412.95	07669076	117.71	08061313	505.80	08357209	27.93
03512008	648.81	07669080	117.71	08061317	165.52	08357302	27.93
03534206	587.97	08019109	1,589.90	08061402	344.13	08357314	27.93
03534209	648.81	08042211	610.72	08061409	134.77	08357321	27.93
03534302	648.79	08042217	261.55	08062201	76.51	08357413	27.93
03535405	40.95	08043105	593.33	08062303	606.13	08359217	648.81
03535706	648.57	08044103	503.20	08075006	349.13	08372108	27.93
03535802	255.71	08048108	910.33	08222116	292.93	08372302	27.93
03536420	648.81	08048258	530.03	08222214	610.24	08375113	27.93
03536608	497.56	08048359	910.39	08222407	381.92	08385402	27.93
03862603	132.87	08048382	382.05	08222501	602.75	08387116	27.93
03862607	941.03	08049703	401.09	08222604	351.86	08388207	27.93
03862709	466.87	08049715	107.68	08223207	449.43	08517109	648.79
03862809	950.56	08049729	938.66	08223810	40.95	08517111	579.43
03863102	174.83	08049745	707.78	08226210	82.74	08517203	618.38
03863211	963.83	08049747	874.82	08226356	280.85	08517307	560.86
03863217	965.26	08049751	100.68	08251212	916.00	08517404	648.76

APN	Amount	APN	Amount	APN	Amount	APN	Amount
08517405	134.77	08918189	91.03	08955308	27.93	50847611	84.27
08517418	564.07	08918207	84.27	08956112	135.73	51001101	27.93
08518206	593.33	08919113	84.27	08957302	60.28	51001109	27.93
08518212	648.81	08919241	84.27	14010201	371.81	51002202	27.93
08518214	134.77	08919261	84.27	14205402	638.24	51002204	27.93
08518216	580.17	08919702	84.27	14217104	171.69	51003104	27.93
08742106	280.85	08920050	84.27	14410102	47.36	51005103	203.19
08747101	648.52	08920060	60.28	14423105	130.85	51015107	581.76
08747210	648.58	08921210	27.93	14834309	87.51	51015205	50.26
08754314	646.62	08922006	84.27	15011513	87.51	51018101	110.27
08757109	648.81	08926305	756.22	15016101	539.29	53004114	121.05
08757117	658.70	08926307	183.24	15020220	87.51	53010206	485.74
08761107	324.56	08927418	61.48	15038220	167.46	53016106	232.52
08761209	148.05	08928102	135.73	15206310	602.75	53016117	41.34
08763202	348.51	08929009	135.73	15211019	524.55	53017101	45.40
08765103	648.81	08931207	48.76	15218105	648.79	53017209	645.97
08765113	445.41	08932110	91.03	15219220	648.79	53019510	755.57
08765114	648.81	08933301	612.89	15230206	182.74	53022302	171.04
08765117	297.87	08934402	121.05	15276404	539.29	53022303	475.13
08765129	429.37	08934417	749.92	50003108	302.47	53023109	485.74
08765154	593.33	08937307	27.93	50462110	84.27	53025305	307.35
08765214	548.77	08938206	107.90	50467009	27.93	53026206	284.80
08765222	648.81	08939115	135.73	50473035	84.27	53027502	755.61
08765245	626.85	08940103	93.07	50842021	32.35	53030103	485.74
08766128	134.77	08941102	128.39	50843007	27.93	53031208	273.50
08766136	648.81	08941203	128.39	50843017	84.27	53031209	653.96
08766316	314.17	08942503	27.93	50843024	62.63	53034202	677.64
08766406	89.58	08943308	91.03	50844109	84.27	53035308	296.93
08768214	231.43	08943404	128.39	50845111	84.27	53036315	285.74
08769111	644.94	08944205	27.93	50845113	84.27	53037305	740.00
08769205	648.81	08946028	84.27	50845205	84.27	53038302	323.66
08769209	648.65	08947205	125.22	50845213	27.93	53039202	756.51
08770212	648.68	08949213	117.38	50845218	84.27	53040213	757.02
08770215	368.55	08951109	43.64	50847209	84.27	53041404	755.53
08770409	648.81	08954302	60.28	50847210	84.27	53042106	36.51
08770504	87.51	08955101	67.65	50847211	84.27	53042603	110.27
08820207	316.64	08955205	121.05	50847218	84.27	53053303	753.51
08918143	27.93	08955301	128.39	50847219	84.27	53054303	705.53
08918149	84.27	08955303	117.38	50847606	84.27	53054401	754.41

APN	Amount	APN	Amount	APN	Amount	APN	Amount
53055105	296.99	53411103	117.71	55209217	316.64	55623206	648.57
53055218	307.24	53411218	117.71	55210001	75.83	55625101	648.81
53061102	262.15	53411222	117.71	55211402	216.64	55626107	382.58
53061607	755.61	53411404	27.93	55211414	316.64	55626211	244.69
53063104	421.32	53413202	45.05	55211416	212.08	55626212	648.81
53063516	75.27	53415209	125.22	55211512	316.64	55626215	622.59
53064304	22.83	53415301	28.03	55212410	185.01	55627311	93.21
53065201	90.33	53415304	60.28	55215703	49.66	55631202	480.68
53066204	50.26	53416205	60.28	55216402	316.64	55633209	162.17
53068204	437.60	53418202	128.39	55216405	316.64	55634209	642.81
53070105	294.72	53420107	121.05	55217104	22.66	55635122	83.37
53071301	529.99	53421105	117.71	55217517	157.94	55636203	648.81
53074205	677.64	53421305	117.71	55218106	316.64	55636215	648.78
53075106	202.87	53422203	27.93	55219002	316.64	55640111	244.25
53075316	756.23	53422206	117.71	55220108	58.27	55640114	548.81
53076202	756.22	53423123	117.38	55220206	49.66	55641102	648.81
53076204	278.11	53423206	117.71	55222307	486.05	55641124	648.77
53076206	110.27	53424108	27.93	55222619	207.03	55641141	280.85
53076305	725.52	53431104	612.89	55224103	280.85	55641207	548.30
53082203	756.28	53432302	74.55	55224105	162.39	55641215	647.85
53085306	110.27	53435303	395.71	55224109	190.07	55644108	388.24
53087314	755.88	53438113	677.64	55224124	134.44	55644123	620.52
53088102	756.31	53447104	121.65	55224130	162.74	55644165	646.69
53205119	709.68	53451315	422.31	55605105	648.81	55645108	648.75
53205206	270.31	53453105	223.01	55605119	606.67	55645116	648.81
53205305	232.52	53806205	368.83	55605202	392.65	55645118	606.82
53206104	181.65	53806506	470.85	55607202	134.77	55645121	239.29
53207101	450.78	53806702	294.72	55607204	186.30	55646113	648.81
53211106	70.12	53807201	756.31	55608104	648.79	55647107	648.79
53211304	756.27	55205001	75.83	55608105	87.26	55650116	648.81
53213201	531.71	55205011	103.80	55608113	87.51	55651108	87.40
53403111	64.68	55206005	45.00	55611104	87.51	55651113	614.23
53405106	55.86	55206009	319.74	55611205	82.74	55654104	610.83
53405202	67.71	55207407	216.64	55616104	405.83	55655208	49.51
53406212	91.03	55207501	316.64	55617108	648.81	56605102	410.56
53406412	117.71	55208108	316.64	55619101	381.92	56605103	648.73
53408103	32.35	55208408	316.64	55619207	648.66	56607027	134.77
53410107	117.71	55209104	22.66	55619310	648.81	56607029	40.95
53410113	117.71	55209216	316.64	55622105	331.01	56607030	648.81

APN	Amount	APN	Amount	APN	Amount	APN	Amount
56609107	642.36	56613207	30.81	57026301	433.60	57027103	636.53
56609120	648.81	56613302	40.95	57026308	231.43	57027104	636.53
56610001	623.94	57024101	161.49	57026314	647.21	57028201	53.94
56610020	648.81	57026207	1,278.56	57026315	648.60	57028203	53.94

**Section II.** This resolution shall be effective on passage and approval.

**Section III.** The County Clerk is hereby directed to distribute copies of the resolution to the Treasurer's Office, the Comptroller, and the Community Services Department within 30 days.

ADOPTED this \_\_\_\_\_ day of June, 2016.

\_\_\_\_\_  
 Chair,  
 Washoe County Commission

ATTEST:

\_\_\_\_\_  
 Washoe County Clerk