



# WASHOE COUNTY

"Dedicated To Excellence in Public Service"

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Finance AM  
DAW      
Risk Mgt N/A  
HR N/A  
Other N/A

## STAFF REPORT

BOARD MEETING DATE: July 12, 2016

**DATE:** June 22, 2016  
**TO:** Board of County Commissioners  
**FROM:** Cathy Hill, Comptroller  
328-2563, chill@washoecounty.us  
**THROUGH:** John Slaughter, County Manager  
328-2060, jslaughter@washoecounty.us  
**SUBJECT:** Authorize the Tax Collector to strike names and amounts identified on delinquency/uncollectible Personal Property Tax list for fiscal years 2011/12 to 2012/13, totaling \$47,645.55. (All Commission Districts)

### SUMMARY

Per NRS 361.725, the Treasurer's office is requesting approval to delete amounts of uncollectible personal property taxes for the specific fiscal years. Also required by NRS 361.725 is the review and written confirmation of the Treasurer's efforts to collect by the District Attorney's office, and subsequent request by the Comptroller to the Board of County Commissioners for approval to strike such taxes as cannot be collected.

**Washoe County Strategic Objective supported by this item:** Stewardship of Our Community

### PREVIOUS ACTION

As required by NRS 361.725, the Treasurer's and District Attorney's offices submit this delinquency list to the Comptroller twice each year. The Comptroller's Office then submits these lists to the Board of County Commissioners, who give authorization for the uncollectible taxes to be stricken. In response to a previous request by the Board, a list of criteria for determining uncollectible accounts was established (copy attached), and each account on the uncollectible list is identified with one or more of those criteria codes.

### BACKGROUND

The Treasurer's office maintains a 98 to 99% collection rate on personal property taxes in the original year of billing. The remaining 1 to 2% of the accounts are pursued by Treasurer's office collections staff, using various methods as allowed by statute. Those collections efforts include, but are not limited to: determining if the tax payer also owns real property within Washoe County or other counties in Nevada, wherein the lien for personal property taxes may be pursued; use of Washoe County, City of Reno and City of

AGENDA ITEM # 5.B.

Sparks business license and other records to locate property owners; use of Secretary of State and other available internet sites to locate property owners; site visits to determine if business/personal property remains; court action' possible seizure and sale of property to satisfy taxes.

Because of the transitory nature of personal property, there are times when even the best efforts of the Treasurer's office collections staff are unable to locate wither the taxpayer or the personal property, or it is determined that the property has been destroyed/demolished. The ability to collect personal property taxes can also be adversely affected by bankruptcy proceedings.

Placement on this uncollectible list indicates that all reasonable attempts to locate and collect on these taxes have been made. Only accounts meeting the specified criteria are included.

### **FISCAL IMPACT**

The total amount of tax reduction for the combined fiscal years identified herein is \$47,645.55.

### **RECOMMENDATION**

It is recommended that the Board of County Commissioners authorize the Tax Collector to strike names and amounts identified on the delinquency/uncollectible Personal Property Tax List for fiscal years 2011/12 to 2012/13, totaling \$47,645.55.

### **POSSIBLE MOTION**

Should the Board agree with staff's recommendation, a possible motion would be to "move to authorize the Tax Collector to strike names and amounts identified on the delinquency/uncollectible Personal Property Tax List for fiscal years 2011/12 to 2012/13, totaling, \$47,645.55.



# Washoe County District Attorney

CHRISTOPHER J. HICKS  
DISTRICT ATTORNEY

June 22, 2016

To: Cathy Hill Comptroller  
Linda Jacobs, Deputy Treasurer

From: Michael W. Large  
Deputy District Attorney

Subject: Uncollectible Personal Property Tax - to BCC

Pursuant to NRS 361.725(2), this Office has received and reviewed the attached uncollectibles list from the Washoe County Treasurer. The accounts appearing on this attached list are uncollectible due to the reasons coded on the list and explained in the attached "code description" narrative.

Following long established practices, the Treasurer has exhausted more than reasonable efforts to locate either the property in question or the owner responsible for the taxes. Neither can be located and any potential court judgment for the taxes due would not be collectible based on current information.

If you have any questions, please do not hesitate to contact me.

Michael W. Large  
cc: Linda Jacobs  
Deputy Treasurer

**WASHOE COUNTY TREASURER'S OFFICE**  
**CRITERIA TO DETERMINE UNCOLLECTIBLE DELINQUENT PROPERTY TAXES**

**Accounts that appear on the delete list meet one or more of the following criteria:**

**(1) *Bankruptcy***

Accounts that meet this criterion have filed for protection under federal bankruptcy code, have no assets for distribution, and if they are commercial accounts, the businesses are no longer operating. In most cases, we have already received a partial payment authorized by the court. If additional money is received in the future, it will be manually apportioned at that time.

**(2) *Closed Business with Estimated Value***

Businesses that meet this criterion are no longer operating and did not submit a declaration of value to the Washoe County Assessor's office. If we have documentation that the business was closed prior to the July 1<sup>st</sup> lien date, the taxes are not legitimate. Without specific documentation, we attempt to collect. If we cannot locate the business or individual owners, the account is placed on the delete list. We do not turn it over to the Collections Division because we do not have documentation to verify that the taxes are legitimate

**(3) *Closed Corporations***

Businesses that meet this criterion are no longer operating, and the corporation is not in good standing. Because the corporation was billed, the individuals are not responsible for the delinquent bills. Before the account is placed on the delete list, we have attempted to contact the resident agent of the former corporation.

**(4) *Assessor's Office Request***

Accounts that meet this criterion are not liable for personal property taxes. The personal property was either billed on another account, or the property was not located in Washoe County as of the lien date of July 1<sup>st</sup>. In the later instance, the County was not notified of this until after the bill was issued.

**(5) *Unable to locate Individual***

Research process does not turn up any information on individual. Not listed in phone book, or other sources. Does not receive mail at known addresses.

**(6) *Unable to locate Personal Property***

Personal property is traced, through individuals, or situs. Property is not at original known location and we are unable to determine a new location or owner.

**(7) *Personal Property Destroyed***

Personal property (generally a Mobile Home) has been destroyed, usually by fire or demolition. The condition of the unit is verified through the Assessor's Office, and the write-off is based upon their recommendation.

**(8) Real Property currently in Exempt status**

Real property that has been exempted or had the 3 most recent years' assessed values reduced to \$0 by Roll Change Requests. The Treasurer's Office, Public Works, Assessor's Office, and District Attorney's Office are working together to clean up uncollectible tax amounts on prior year tax rolls. Examples include – Roads that have now been accepted by the County or Cities, but had prior taxes owing at the time of acceptance; "improvement only" parcels that were created for lease purposes, but it has been found that the improvements were also being centrally assessed to the landowner

**(9) Real Property with assets purchased from a Bankruptcy and now in Exempt status**

Real Property, in which the successor purchased assets from a bankruptcy, and is now in exempt status.

**(10) Real Property withheld from auction due to common area status. NRS 361.725**

Developer out of business and property withheld from auction as common areas should not be sold. Due to the passage of time a civil action for the back taxes is barred by the statute of limitations (NRS 11.190(3)(a) An action upon a liability created by statute, other than a penalty or forfeiture).

**(11) Real Property withheld from auction due to unbuildable or sliver status: roads, restrictions, terrain NRS 361.725**

Real property that is unbuildable due to its size or terrain. Due to the passage of time a civil action for the back taxes is barred by the statute of limitations (NRS 11.190(3)(a) An action upon a liability created by statute, other than a penalty or forfeiture).

**WASHOE COUNTY ASSESSOR'S / TREASURER'S  
Adjustment Listing**

<b>I.D. NO.</b>	<b>TAX AREA</b>	<b>BUSINESS NAME</b>	<b>TAX YEAR</b>	<b>A/V</b>	<b>TAX AMT</b>	<b>REASON FOR WRITE OFF</b>	<b>CRITERIA CODE</b>
2101959	1005	ACCURACY PLUS BILLING	2011	4375	159.54	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2102440	4040	A-SPEAR FLAGGERS	2011	595	18.88	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2102784	1005	HERMIE LOPEZ ADVERTISING	2011	2240	81.68	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2102970	6000	HIGH MOUNTAIN IMAGERY	2011	1357	43.72	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2103795	2005	TOTAL TOUCH UP INC	2011	3820	138.16	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2106651	1005	BETTER HOMES & GARDENS REAL ESTATE	2011	5388	18.00	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2106940	2005	NEVADA MUFFLER AND BRAKE	2011	2957	106.96	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2107225	1040	FINISHING SHOP THE	2011	9051	330.02	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2111695	1005	R AND G HOUSEKEEPING AND JANITOR	2011	595	21.70	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2111939	1005	INVISIBLE FENCE OF THE SIERRA	2011	910	33.18	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2112132	5200	SIERRA DISCOUNT PRINTING	2011	8421	283.42	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2112640	1005	HAIR IT IS AND MORE LLC	2011	5469	199.42	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2112718	1055	AGAPE LOVE WEDDING CHAPEL	2011	1045	45.04	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2113629	2005	BICKFORDS LAWN CARE	2011	595	21.52	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2115272	1005	JERRYS ON THE SPOT MOBILE WASH	2011	1447	52.74	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2117620	1005	SPARKS AUTOMOTIVE DIAGNOSTICS	2011	714	26.02	Unable to Locate Individual, Unable to Locate Personal Property	5,6

2118017	GREAT BASIN ENVIRONMENTAL LAB 1005 INC	2011	6053	220.74	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2118426	1025 STAIN TATTOO	2011	781	28.48	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2119626	1005 SHEKINA CLEANING	2011	595	21.70	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2120240	2008 RITHY SERVICES INC	2011	875	31.66	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2120387	1005 HUFFAKER CAR WASH	2011	615	22.44	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2120725	1005 APPLE CORE TATTOO	2011	2625	95.70	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2121024	FLYING SCOTSMAN MOBILE AUTO 1005 REPA	2011	3835	139.84	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2121362	1005 IMODIFICATION LOAN SERVICES	2011	463	16.90	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2121498	2005 TEASED HAIR & NAIL BOUTIQUE	2011	2975	107.62	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2121732	4025 RENO LAND MAINTENANCE	2011	1750	58.60	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2121797	1005 SAVOYE	2011	497	18.12	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2121817	2006 NEVADA TRANSMISSION EXCHANGE	2011	4060	148.04	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2122033	ENVIROTECH MOBILE WET 1005 SANDBLASTING	2011	7004	255.38	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2122128	1040 CASP INSPECTIONS LLC	2011	875	31.92	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2122165	CITY CENTER CLEANING & 4005 MAINTENANCE	2011	595	18.88	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2122172	6005 IMAGICODE	2011	875	28.20	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2122284	2005 ROBBY ROOTER LLC	2011	3850	139.30	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6

2122316	1005 MOBILE WRENCHES	2011	4060	148.04 to Locate Individual or personal property Closed Corporation, Unable to locate	2,5,6
2122339	2005 AMOS & AMOS LLC	2011	1190	43.06 Individual or Personal Property	3,5,6
2122345	2005 22ND CENTURY KUSTOMS	2011	4060	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2122412	4040 EXPRESSIONS UPHOLSTERY LLC	2011	1225	44.68 Personal Property Unable to Locate Individual, Unable to Locate	5,6
2122422	4000 BATT'S REPAIR & MAINTENANCE LLC	2011	910	28.88 Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2122443	5200 TAHOE CLEANING SERVICE	2011	595	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2122478	1005 AUDITORBENCHMARK.COM	2011	980	35.76 Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2122491	1005 LAWN PRO	2011	595	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2122499	1055 HOP LLC THE	2011	1190	536.92 Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2122507	4040 BRAD LATHAM HANDYMAN	2011	910	28.88 Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2122511	2005 CUSTOM HOME IMPROVEMENT	2011	910	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2122598	4000 HAND'S & KNEE'S CARPET CLEANING	2011	980	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2122733	VF LAWN & HOME CLEANING 1005 SERVICES	2011	595	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2122780	MARISCAL'S JANITORIAL & LAWN 4025 SERVICE	2011	595	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2122808	1005 LA BARATA EXPRESS & CAR WASH	2011	595	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2122820	1005 SUMMER WINDS RESORTS LLC	2011	705	25.72 Closed Business with Estimated Value, Unable to Locate Individual, Unable to Locate Personal Property	5,6
2122898	4005 INTREPID EDGEWORKS	2011	980	31.12 Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6



2122969	1005 AMERICAN REPUBLIC INSURANCE CO	2011	557	Unable to Locate Individual, Unable to Locate Personal Property	20.32	5,6
2123175	2005 DEEP HOUSE CLEANING	2011	1166	Unable to Locate Individual, Unable to Locate Personal Property	42.18	5,6
2123179	J WILLIAM LANDSCAPE MAINTENANCE 1005 SERVICES	2011	595	Closed Business with Estimated Value, Unable to Locate Individual or personal property	21.70	2,5,6
2123186	1005 MARVELOUS MAIDS	2011	595	Closed Business with Estimated Value, Unable to Locate Individual or personal property	21.70	2,5,6
2123194	1005 AMERICAN FINANCIAL NETWORK INC	2011	2100	Unable to Locate Individual, Unable to Locate Personal Property	76.58	5,6
2123260	1005 INTERNATIONAL AUTO REPAIR	2011	980	Closed Business with Estimated Value, Unable to Locate Individual or personal property	35.76	2,5,6
2123461	1055 NEVADA ENERGY AUDIT LLC	2011	1190	Closed Corporation, Unable to locate Individual or Personal Property	51.30	3,5,6
2123509	1005 MINION LLC	2011	1190	Closed Corporation, Unable to locate Individual or Personal Property	43.40	3,5,6
2123573	1005 MAYVIL RECYCLING CENTER	2011	1750	Closed Business with Estimated Value, Unable to Locate Individual or personal property	63.86	2,5,6
2123602	1025 INNOVATION 1590	2011	1190	Closed Business with Estimated Value, Unable to Locate Individual or personal property	43.40	2,5,6
2123678	1040 G AND B CLEANING	2011	595	Closed Business with Estimated Value, Unable to Locate Individual or personal property	21.70	2,5,6
2123843	2008 BY DESIGN NAIL SPA & SALON	2011	2975	Closed Business with Estimated Value, Unable to Locate Individual or personal property	107.60	2,5,6
2123884	1005 DONE RIGHT HOME REPAIR	2011	910	Closed Business with Estimated Value, Unable to Locate Individual or personal property	33.18	2,5,6
2130102	2005 MR Z'S MUFFLER	2011	5523	Closed Business with Estimated Value, Unable to Locate Individual or personal property	199.76	2,5,6
2130278	2005 SPARKS AUTO BODY INC	2011	11485	Closed Corporation, Unable to locate Individual or Personal Property	415.38	3,5,6
2155292	1025 VAIL & ASSOCIATES REALTY	2011	980	Closed Business with Estimated Value, Unable to Locate Individual or personal property	35.76	2,5,6
2162060	1025 ROSE, ASHLEY A MFT	2011	890	Closed Business with Estimated Value, Unable to Locate Individual or personal property	35.76	2,5,6

2162179	MATERNAL INFANT LACTATION 1005 CENTER	2011	875	31.92 to Locate Individual or personal property	2,5,6
2162180	1005 ZEN SATIONAL MASSAGE THERAPY	2011	1190	43.40 to Locate Individual or personal property	2,5,6
2165072	2005 ROVETTI, PAUL DR	2011	2450	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2169375	RENO ALTERNATIVE HEALTH CARE 1005 CEN	2011	2068	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2171535	1055 BOLES, J ANDRE	2011	980	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2171588	1025 WINOGRAD, ELLEN JEAN ESQ	2011	965	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2174165	4005 TIM LIGHTY CONSTRUCTION INC	2011	13673	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2182448	1005 LAND AND PROPERTY SERVICES INC	2011	806	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2186004	2005 HAIR IT IS & MORE LLC	2011	4375	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2191272	1000 ENTERPRISE FUNDING GROUP	2011	7079	Unable to Locate Individual, Unable to Locate Personal Property	5,6
2192000	1000 MIKOHN GAMING CORPORATION	2011	1190	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2192132	4005 C AND C FENCE LLC	2011	980	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2192135	2006 MR VIDEO	2011	1750	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2201915	1025 RENO VACUUMS	2011	1595	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2201968	1005 GENERAL NUTRITION CENTER	2011	2163	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2203394	1055 DHARMA BOOKS	2011	4234	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2203727	2005 SPARKS MUSIC	2011	8884	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2206284	1005 SIERRA NEVADA RUG COMPANY	2011	910	Unable to Locate Individual, Unable to Locate Personal Property	5,6
2206288	1005 H & J FEED	2011	4068	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6

2206338	2008 KWIK SERVE GAS 2	2011	13650	493.70 to Locate Individual or personal property	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2206438	2005 EL CAMINO TRAILWAYS DYLAN'S BEAR FACTORY & SEW MUCH 2005 MORE	2011	1190	43.06 to Locate Individual or personal property	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2206688	2005 MORE	2011	1750	63.34 Individual or Personal Property	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2206771	1005 PEBELE COMPANIES	2011	980	35.76 to Locate Individual or personal property	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2206874	1025 S AND S METALS	2011	1190	43.40 to Locate Individual or personal property	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2206902	2005 SEBASTIANS FLOWERS	2011	980	35.48 to Locate Individual or personal property	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2206927	1005 RANDOM THINGS	2011	1750	63.84 to Locate Individual or personal property	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2206968	1005 SOMETHING REMEMBERED	2011	980	35.76 Individual or Personal Property	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2206977	1005 RENO MOTORSPORT CONCEPTS	2011	729	26.58 Individual or Personal Property	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2206979	1025 LUCKY ONE 99 AND UP	2011	1750	63.86 to Locate Individual or personal property	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2206981	1005 SIMPSON, AMY	2011	980	26.50 to Locate Individual or personal property	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2206993	1005 ACE AUTO	2011	2275	82.96 to Locate Individual or personal property	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2206994	1005 RENO BAKERY CASA DEL PAN	2011	1331	48.54 to Locate Individual or personal property	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2207099	1005 LOVE UR AUTO	2011	2275	82.96 to Locate Individual or personal property	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2207174	1005 QUEEN'S CLOSET THE	2011	1190	43.40 to Locate Individual or personal property	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2207178	1002 CM MONUMENTS	2011	3500	127.64 to Locate Individual or personal property	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6

2207205	1055 TRUCKEE RIVER GALLERY	2011	3500	157.90	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2207233	1005 CHILE TOWN SAUCES USA	2011	875	31.92	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2207244	1025 BLUE MOON COLLECTIBLES	2011	1750	63.86	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2207258	1055 HERBAL WELLNESS LLC	2011	980	35.72	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2207283	2008 KAYLEE BOUTIQUE	2011	1400	50.66	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2207345	1005 WASTE VALET LLC	2011	980	35.76	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2210546	1005 SUSHI TERI JAPANESE RESTAURANT	2011	8750	319.08	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2210680	1005 SONNYS ITALIAN RESTAURANT	2011	624	22.74	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2210925	4005 ODETTES AT WASHOE	2011	9800	310.86	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2211104	1025 NAPPER TANDYS IRISH PUB	2011	943	34.36	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2211299	1005 FAMOUS GRILL	2011	6728	245.32	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2211318	5200 ARTS COFFEE HOUSE	2011	10355	348.52	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2211600	1005 TACOS EL PUEBLO	2011	1190	43.40	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2211675	2005 TACOS EL FOGON	2011	525	19.00	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2211717	OLIVIA'S ICE CREAM & SWEET 1005 SHOPPE	2011	2625	95.70	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2211725	2006 COL TRAINS	2011	714	25.78	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2211740	1055 PINUP PUB	2011	3675	158.42	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6

2211766	1025 CONSCIOUS CUISINE	2011	11900	433.92	Closed Business with Estimated Value, Unable to Locate Individual or personal property Closed Corporation, Unable to locate	2,5,6
2211829	1005 QUARTER MILE CORN DOG LLC RIVER CITY FUSION MOBILE	2011	5600	204.18	Individual or Personal Property Closed Corporation, Unable to locate	3,5,6
2211845	2006 CATERING	2011	926	33.50	Individual or Personal Property	3,5,6
2212208	1025 FRESH MEX INC	2011	10000	364.62	Closed Business with Estimated Value, Unable to Locate Individual or personal property Unable to Locate Individual, Unable to Locate	2,5,6
2215159	1005 GARY GARVER INSURANCE	2011	1844	67.22	Personal Property	5,6
2220027	2006 PANADERIA TAQUERIA LA FAMA # 1	2011	7700	278.48	Closed Business with Estimated Value, Unable to Locate Individual or personal property Closed Corporation, Unable to locate	2,5,6
2252008	1005 RENO GALLERY OF FURNITURE	2011	4180	152.42	Individual or Personal Property Closed Corporation, Unable to locate	3,5,6
2293142	2005 BEN FRANKLIN CRAFTS	2011	5068	183.30	Individual or Personal Property Closed Corporation, Unable to locate	3,5,6
2300197	1005 JACK S GOURMET FOODS	2011	19350	433.51	Individual or Personal Property Unable to Locate Individual, Unable to Locate	3,5,6
2308805	4000 RENO EXPRESS VENDING	2011	10395	120.68	Personal Property	5,6
2429001	4005 ERRANDS ETC	2011	980	31.12	Closed Business with Estimated Value, Unable to Locate Individual or personal property Closed Corporation, Unable to locate	2,5,6
2460119	1025 COMSTOCK PLUMBING	2011	740	26.98	Individual or Personal Property	3,5,6
2460545	4000 M J CUSTOM INTERIORS	2011	875	27.76	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2462040	1005 WESTERN PRIDE CONSTRUCTION LLC	2011	1145	41.74	Closed Business with Estimated Value, Unable to Locate Individual or personal property Closed Corporation, Unable to locate	2,5,6
2462060	1005 WESTERN PRIDE ELECTRIC LLC	2011	1190	43.40	Individual or Personal Property	3,5,6
2462222	4000 K & G STRIPING	2011	1750	55.54	Closed Business with Estimated Value, Unable to Locate Individual or personal property Unable to Locate Individual, Unable to Locate	2,5,6
2463624	4000 GOORMASTIC BROTHERS PAINTING	2011	880	27.92	Personal Property	5,6
2500418	PERFECT SMILE ORTHODONTIC 1025 LABORATORY	2011	22050	577.28	Closed Business with Estimated Value, Unable to Locate Individual or personal property Closed Corporation, Unable to locate	2,5,6
2531012	1005 PRIMARY IMAGE INC	2011	43185	1,574.64	Individual or Personal Property	3,5,6

2600271	1005 ACADEMY OF SELF DEFENSE	2011	3500	127.64	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2600315	2005 KB KIDS PRESCHOOL	2011	2275	82.30	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2600321	4005 TUTORING SPOT THE	2011	525	16.66	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2600351	NATIONAL NURSES ORGANIZING 1055 COMMITTEE	2011	1225	44.68	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2600353	2000 HEART 2 HEART CPR	2011	727	26.30	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2600378	OPEN DOOR LEARNING CENTER OF 1005 NEVADA LTD	2011	2275	82.96	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2607129	1005 WEST COAST MARTIAL ARTS	2011	2735	99.72	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2625486	NORTHERN SIERRA CONSTRUCTION 4000 INC	2011	114176	3,621.10	Unable to Locate Individual, Unable to Locate Personal Property	5,6
	<b>TOTAL 2011/2012</b>		<b>\$</b>	<b>19,717.13</b>		
2050010	1055 CITY HEART MOTEL	2012	6248	290.60	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2100679	1005 CONNIES CLEANING SERVICE	2012	595	21.78	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2101959	1005 ACCURACY PLUS BILLING	2012	4375	160.18	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2102174	1040 STACH PHOTOGRAPHY	2012	1260	46.14	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2102440	4040 A-SPEAR FLAGGERS	2012	595	19.28	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2102643	4005 DAVE BALLANCE LAWN SERVICE	2012	980	31.78	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2102784	1005 HERMIE LOPEZ ADVERTISING	2012	2240	81.98	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2102970	6000 HIGH MOUNTAIN IMAGERY	2012	2012	65.20	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6