

The attached document was submitted to the
Washoe County Board of Commissioners during
the meeting held on October 9, 2018.
by Treasurer's Office
for Agenda Item No. 6E
and included here pursuant to NRS 241.020(8).



WASHOE COUNTY

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STAFF REPORT

BOARD MEETING DATE: OCTOBER 9, 2018

DATE: September 19, 2018
TO: Board of County Commissioners
FROM: Linda Jacobs, Deputy Treasurer
328-2515 ljacobs@washoecounty.us
THROUGH: Tammi Davis, Treasurer
SUBJECT: Authorize Washoe County Treasurer to auction all delinquent lands held in trust for a total amount not less than the amount of the taxes, costs, penalties and interest legally chargeable against the property with the exception of those parcels listed on Exhibit "A" and approve and execute the Resolution Authorizing the Washoe County Treasurer to Transfer to Other Governmental Entities, Real Property held in Trust Due to Property Tax Delinquencies and Other Matters Properly Related Thereto. (All Commission Districts)

SUMMARY

A resolution authorizing the County Treasurer to transfer real property held in trust due to property tax delinquencies

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

PREVIOUS ACTION

This is the annual delinquent property tax auction process per NRS 361.595 and Washoe County Code, Section 20.471 – Board of County Commissioners is required to address this issue.

BACKGROUND

In accordance with Washoe County Code, Section 20.471, the parcels listed in the Tax Delinquent books have been reviewed for public need by the Nevada Department of Transportation, Washoe County School District, the Community Services Department including Parks Planning, Utilities, Engineering and Roads, United States Forest Service, Bureau of Land Management, Regional Transportation Commission, University of Nevada, and the Cities of Reno and Sparks. The attached Resolution lists those properties for which the benefits of public ownership outweigh the proceeds which would otherwise be derived from sale to the general public.

REVISED
AGENDA ITEM # 6E

A copy of the 2018 Tax Delinquent Lands Book, which identifies all properties held in trust by the Treasurer, is available for the Board to review. The book is on file in the Manager's Office.

There are 102 total tax delinquent parcels listed. Government entities have requested that 4 parcels be withheld. After proper notification, the other 98 parcels will be sold on April 24, 2019, if not redeemed.

FISCAL IMPACT

Payment of delinquent taxes for properties requested by Public Agencies, as listed on exhibit "A", will be made from the following funds indicated:

1. 2 parcels requested by the Washoe County Community Services Department for Open Space are exempt from payment of delinquent taxes as per NRS 361.603
2. 2 parcels requested by the City of Reno for Street Use are exempt from payment of delinquent taxes as per NRS 361.603

The cost to Washoe County for the parcels noted in exhibit "A" is estimated at \$1,000.00 in lot book fees (title search) expensed to cost center 113100 GL account 710100 Professional Services. The total amount of delinquent taxes due is \$39,124.12.

The eventual net impact to the general fund for lot book fees for the 98 parcels going to auction in 2019 should be zero, as the cost is added to the amounts due on the parcel, and is recouped when the taxes are brought current, either by the owner, or at the time of sale.

RECOMMENDATION

It is recommended that the Board of County Commissioners:

Authorize Washoe County Treasurer to auction all delinquent lands held in trust for a total amount not less than the amount of the taxes, costs, penalties and interest legally chargeable against the property with the exception of those parcels listed on Exhibit "A" and approve and execute the Resolution Authorizing the Washoe County Treasurer to Transfer to Other Governmental Entities, Real Property held in Trust Due to Property Tax Delinquencies and Other Matters Properly Related Thereto.

POSSIBLE MOTION

Authorize Washoe County Treasurer to auction all delinquent lands held in trust for a total amount not less than the amount of the taxes, costs, penalties and interest legally chargeable against the property with the exception of those parcels listed on Exhibit "A" and approve and execute the Resolution Authorizing the Washoe County Treasurer to Transfer to Other Governmental Entities, Real Property held in Trust Due to Property Tax Delinquencies and Other Matters Properly Related Thereto.

EXHIBIT "A"

2018 Tax Delinquent Parcels to be withheld
From Sale to the general public

1. Those parcels previously withheld (as noted in the Tax Delinquent Lands Book)
2. The Washoe County Community Services Department has requested acquisition of two parcels:

| <u>APN</u> | <u>USE</u> | <u>BACK TAX</u> |
|------------|------------|-----------------|
| 003-020-12 | Open Space | \$2,390.76 |
| 003-020-42 | Open Space | \$36,176.19 |

3. The City of Reno has requested acquisition of two parcels:

| <u>APN</u> | <u>USE</u> | <u>BACK TAX</u> |
|------------|------------|-----------------|
| 011-370-72 | Street Use | \$501.68 |
| 568-031-01 | Street Use | \$55.49 |

A RESOLUTION AUTHORIZING THE COUNTY TREASURER TO TRANSFER TO OTHER GOVERNMENTAL ENTITIES REAL PROPERTY HELD IN TRUST DUE TO PROPERTY TAX DELINQUENCIES AND OTHER MATTERS PROPERLY RELATED THERETO.

WHEREAS, after the expiration of the period of redemption for tax delinquent parcels of real property, the county tax receiver is required to execute and deliver deeds conveying title to such property to the county treasurer in trust for the use and benefit of the state and county, (NRS 361.585); and

WHEREAS, upon the order of the board of county commissioners entered upon the record of its proceedings, such tax delinquent parcels held in trust by the Treasurer may be conveyed in the manner required by state law after proper notice is given, (NRS 361.595); and

WHEREAS, attached to this resolution and incorporated herein is Exhibit A, a list of tax delinquent parcels held by the county treasurer in trust that the board of county commissioners desires to have conveyed to other governments as more specifically set forth in Exhibit A; and

WHEREAS, pursuant to NRS 361.603 local governments or the University System are authorized to acquire property held in trust by the county to serve a public purpose in return for the payment of the delinquent taxes; and

WHEREAS, pursuant to NRS 361.603 no delinquent taxes need be paid for property transferred to a local government for street, sewer or drainage uses, for use in a program for the rehabilitation of abandoned residential properties established by the local government pursuant to chapter 279B of NRS, or for use as open-space real property as designated in a city, county or regional comprehensive plan.

NOW THEREFORE BE IT HEREBY RESOLVED by the Washoe County Board of County Commissioners as follows:

1. The Washoe County Board of County Commissioners finds that withholding the parcels listed in Exhibit A, item #1 in accordance with WCC 20.471(2) would serve the public purposes stated in the exhibit.

2. The Washoe County Treasurer is hereby ordered pursuant to NRS 361.603 to transfer the parcels listed in Exhibit "A", item #2 and 3 to the governmental unit(s) for the purposes stated in Exhibit "A" in the manner required by state law after proper legal notice has been given.

3. If some irregularity or circumstance arises before the transfer of any certain parcel listed in the exhibits to this resolution such that in the opinion of the Washoe County Treasurer the public interest would best be served by withdrawing such a parcel from a sale or transfer, the Washoe County Treasurer is hereby expressly authorized to make such a withdrawal on behalf of

the county. The Treasurer shall report to the board in writing his or her decision to make such a withdrawal and shall state the reasons for the decision. The board may thereafter permit the parcel to remain in trust for the benefit of the state and county or may again order it be sold or transferred.

ADOPTED this ____ day of _____, 2018 by the following vote:

AYES: _____

NAYS: _____

ABSENT: _____

ABSTAIN: _____

Chair
Washoe County Commission

ATTEST:

County Clerk