

**City of Carson City  
Agenda Report**

**Date Submitted:** 05-28-13

**Agenda Date Requested:** 06-6-13

**Time Requested:** 5 Minutes

**To:** Mayor and Supervisors

**From:** Treasurer's Office

**Subject Title:** For Possible Action: To authorize the City to accept ownership of two parcels, 002-731-01 and 002-731-16, now being held in trust by the Treasurer. These parcels, on Table Rock Drive, have not had taxes paid in over three years. Proper notifications to the owner, Northridge LLC., have not had any responses. According to NRS 361.603 this property may be transferred to the City when the Board determines a public purpose may be served.

**Staff Summary:** Acceptance of the property will serve a public purpose. Carson City Parks and Recreation declared an interest in these two parcels. To facilitate this transfer of ownership, the accumulated taxes on these two parcels, \$32.55, must be paid. As the property is being acquired by the City to further Parks Department's public purpose, the taxes should be paid by the General Fund.

**Type of Action Requested:** (check one)

☐ Resolution

☐ Ordinance

☒ Formal Action/Motion

☐ Other (Specify)

**Does This Action Require A Business Impact Statement:** ☐ Yes ☒ No

**Recommended Board Action:** I move to affirm the determination that a public purpose will be served by Carson City's acceptance of two Quitclaim Tax Deeds from the Treasurer, as tax deed trustee, regarding parcels 002-731-01 and 002-731-16, which will further the public purpose of the Parks and Recreation Department.

**Explanation for Recommended Board Action:** The owner, Northridge LLC., has not paid real property taxes on these parcels. After the three year redemption period, the Treasurer took a trustee title to the properties. After proper notification and according to NRS 361.603 this property can be transferred to City ownership after payment of the taxes due.

**Applicable Statute, Code, Policy, Rule or Regulation:**

**NRS 361.603 Acquisition by local government or Nevada System of Higher Education of property held in trust.**

1. Any local government or the Nevada System of Higher Education may, in the manner provided in this section, acquire property held in trust by the treasurer of the county in which the local government or any part of the System is located by virtue of any deed made pursuant to the provisions of this chapter.

2. Whenever any local government or the Nevada System of Higher Education determines that a public purpose may be served by the acquisition of the property, it may make application to the board of county commissioners for permission to acquire the property. If the

board of county commissioners approves the application, it shall direct the county treasurer to give notice of intent to sell to the last known owner or heirs or devisees of the last known owner of the property in the manner provided by law.

3. The last known owner may, within 90 days after the notice, redeem the property by paying to the treasurer the amount of the delinquent taxes, plus penalties, interest and costs.

4. If the owner fails to redeem the property within the time allowed, the county treasurer shall transfer the property to the local government or the Board of Regents of the University of Nevada upon receiving from it the amount of the delinquent taxes, except as otherwise provided in subsection 5.

5. If property is so 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, the delinquent taxes need not be paid.

6. As used in this section, "open-space real property" has the meaning ascribed to it in NRS 361A.040.

**Fiscal Impact:** \$32.55 in real property taxes.

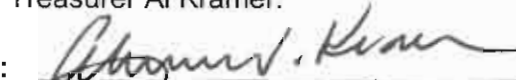
**Explanation of Impact:** Will add to the City's land holdings in Carson City.

**Funding Source:** General Fund.

**Supporting Material:** Memorandum attached.

**Prepared By:** Treasurer Al Kramer.

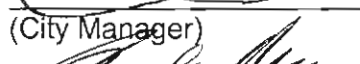
**Reviewed By:**

  
(Treasurer)

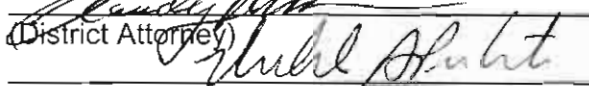
Date: 5/28/13

  
(City Manager)

Date: 5/28/13

  
(District Attorney)

Date: 5/28/13

  
(Finance Director)

Date: 5/28/13

**Board Action Taken:**

Motion: \_\_\_\_\_

1) \_\_\_\_\_  
2) \_\_\_\_\_

Aye/Nay

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
(Vote Recorded By)



# CARSON CITY, NEVADA

CONSOLIDATED MUNICIPALITY AND STATE CAPITAL

## MEMORANDUM

TO: Al Kramer, Treasurer  
Board of Supervisors  
Larry Werner, City Manager

FROM: Roger Moellendorf, Parks and Recreation Director *RM*

SUBJECT: Potential transfer of ownership of Assessor Parcel Numbers 2-731-01 and 2-731-16

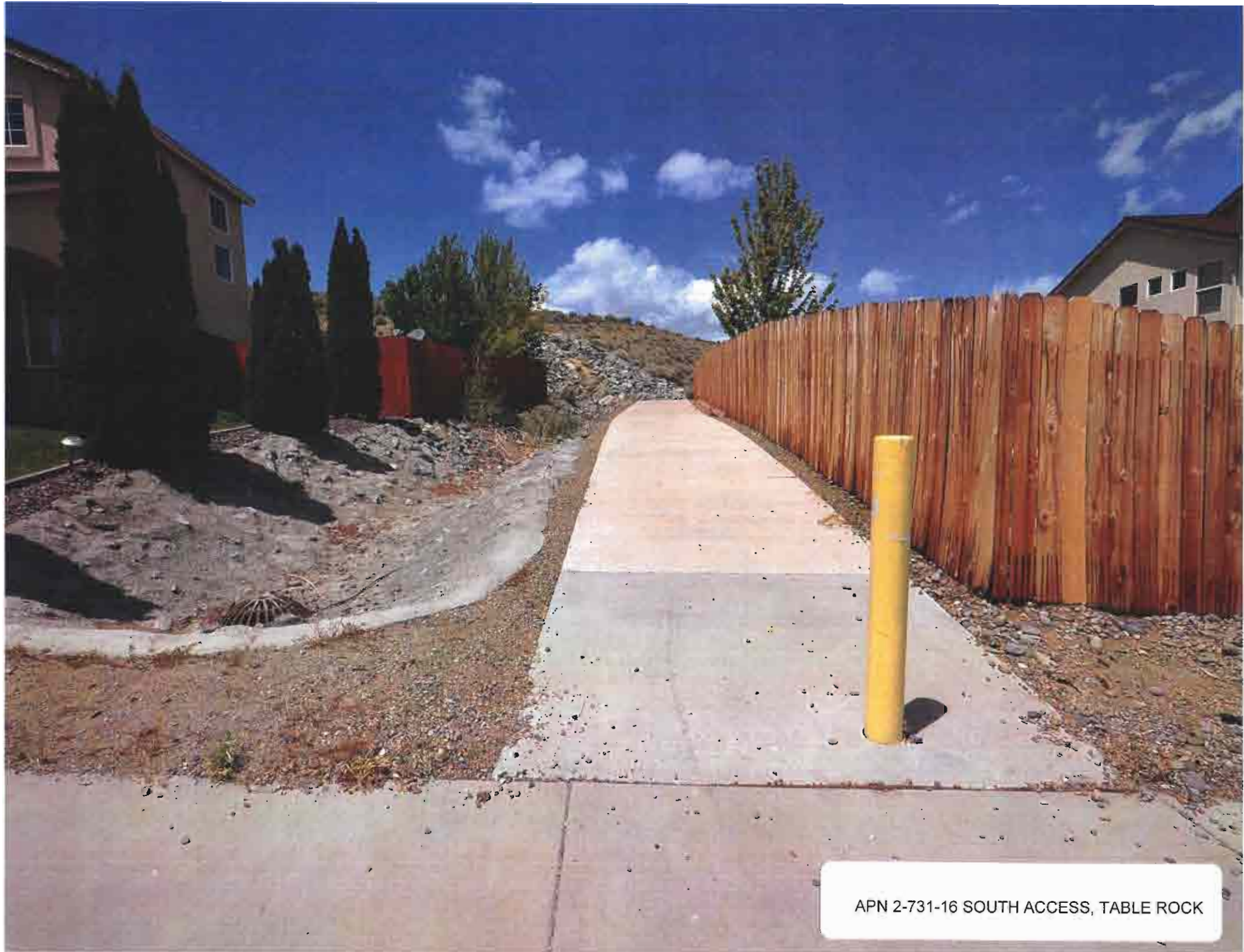
DATE: May 20, 2013

These two parcels provide improved access from the Tablerock Drive neighborhood in the Northridge Subdivision area to Lone Mountain Park. The two parcels contain small drainage improvements as well as a cement path leading from the Tablerock Drive sidewalk into the Lone Mountain Park. These two parcels provide important access into Lone Mountain and should have been dedicated at the time that the final map for this subdivision was recorded. The City has maintained these access improvements since their construction. The Lone Mountain Park approximates 18 acres in size and contains a small improved parking area on the north edge. From the west the park is accessed by the Assessor Parcel Numbers in questions. From the south the park is accessed through a narrow primitive trail that is being improved as an all-weather access road as part of the lease with AT&T to place antennas at the top of the hill. The transfer of these two parcels into Carson City to be managed by the Parks Department will result in public benefit ensuring the continuation of public access and drainage.



APN 2-731-01 NORTH ACCESS, TABLE ROCK





APN 2-731-16 SOUTH ACCESS, TABLE ROCK

APN: 002-731-01

**When recorded, return to:**

Carson City, a consolidated municipality  
c/o Carson City Public Works Department -  
City Engineer  
3505 Butti Way  
Carson City, NV 89701

**Mail tax statements to:**

Carson City, a consolidated municipality  
c/o Carson City Public Works Department -  
City Engineer  
3505 Butti Way  
Carson City, NV 89701

R.P.T.T. \$        exempt

**QUITCLAIM TAX DEED**

WHEREAS, A Trustee Title was take by Carson City on parcel 002-731-01, property owned by Northridge LLC and more particularly described as stated in Document # 412590 and described as:

Northridge Phase 10, Block A, Lot B Filed for record this 30<sup>th</sup> of July, 2002 at 10:30 am, in Book 9, Page 2459, as File No. 281545, of the Official Records of Carson City, Nevada at the request of Northridge.

WHEREAS, on December 15, 2011, the Carson City Board of Supervisors authorized Treasurer to take steps which would lead to a tax sale due to delinquent taxes. Said steps included the proper notice of sale or acquisition of this parcel and 90-day period of redemption pursuant to NRS 361.603; and

WHEREAS, after proper notification to the last known owner, Northridge LLC., no response was received; and

WHEREAS NRS 361.603 allows for property held by the Treasurer as trustee to transfer by deed to the City when the public purpose is served; and

WHEREAS, the Carson City Board of Supervisors has agreed to accept the ownership of this property for a public purpose through its Parks and Recreation Department; and

WHEREAS, the outstanding taxes of \$15.73 having not been satisfied; and

NOW THEREFORE:

FOR VALUABLE CONSIDERATION as described above, and in consideration of all delinquent taxes, the receipt and sufficiency of which is hereby acknowledged, the **CARSON CITY TREASUER, trustee under NRS 361.585-.595**, "Grantor," hereby quitclaims, releases and conveys in its "AS IS" condition to **CARSON CITY, a consolidated municipality of the State of Nevada**, as "Grantee," any and all right, title and interest in and to the following parcel of land generally described as: "Parcel #, 002-731-01, property owned by Northridge LLC and more particularly described as stated in Document # 412590 and described as:

Northridge Phase 10, Block A, Lot B Filed for record this 30<sup>th</sup> of July, 2002 at 10:30 am, in Book 9, Page 2459, as File No. 281545, of the Official Records of Carson City, Nevada at the request of Northridge.

Except when acquisition is by Carson City, this Quitclaim Tax Deed does not include any water rights, which terms includes water rights credits and any other form of water rights, and should there be any such water rights appurtenant to the above referenced parcel(s), such rights are specifically reserved and retained by Carson City, to have and to hold as property of Carson City.

EXECUTED this \_\_\_\_ day of \_\_\_\_ 2013.

GRANTOR:  
Carson City Treasurer

\_\_\_\_\_  
By: Alvin P. Kramer, Treasurer

#### ACKNOWLEDGMENT – NRS 240.1665

STATE OF NEVADA            )  
CARSON CITY                )

This instrument was acknowledged before me on \_\_\_\_\_, 2013, by ALVIN P. KRAMER, as Carson City Treasurer, a consolidated municipality.

\_\_\_\_\_  
(Signature of notarial officer)

APN: 002-731-16

**When recorded, return to:**

Carson City, a consolidated municipality  
c/o Carson City Public Works Department -  
City Engineer  
3505 Butti Way  
Carson City, NV 89701

**Mail tax statements to:**

Carson City, a consolidated municipality  
c/o Carson City Public Works Department -  
City Engineer  
3505 Butti Way  
Carson City, NV 89701

R.P.T.T. \$ exempt

**QUITCLAIM TAX DEED**

WHEREAS A Trustee Title was take by Carson City on parcel 002-731-16, property owned by Northridge LLC and more particularly described as stated in Document # 412590 and described as:

Northridge Phase 10, Block A, Lot C Filed for record this 30<sup>th</sup> of July, 2002 at 10:30 am, in Book 9, Page 2459, as File No. 281545, of the Official Records of Carson City, Nevada at the request of Northridge.

WHEREAS, on December 15, 2011, the Carson City Board of Supervisors authorized Treasurer to take steps which would lead to a tax sale due to delinquent taxes. Said steps included the proper notice of sale or acquisition of this parcel and 90-day period of redemption pursuant to NRS 361.603; and

WHEREAS, after proper notification to the last known owner, Northridge LLC., no response was received; and

WHEREAS NRS 361.603 allows for property held by the Treasurer as trustee to transfer by deed to the City when the public purpose is served; and



WHEREAS, the Carson City Board of Supervisors has agreed to accept the ownership of this property for a public purpose through its Parks and Recreation Department; and

WHEREAS, the outstanding taxes of \$16.82 having not been satisfied; and

NOW THEREFORE:

FOR VALUABLE CONSIDERATION as described above, and in consideration of all delinquent taxes, the receipt and sufficiency of which is hereby acknowledged, the **CARSON CITY TREASURER, trustee under NRS 361.585-.595**, "Grantor," hereby quitclaims, releases and conveys in its "AS IS" condition to **CARSON CITY, a consolidated municipality of the State of Nevada**, as "Grantee," any and all right, title and interest in and to the following parcel of land generally described as: "Parcel #,002-731-16, property owned by Northridge LLC and more particularly described as stated in Document # 412590 and described as:

Northridge Phase 10, Block A, Lot C Filed for record this 30<sup>th</sup> of July, 2002 at 10:30 am, in Book 9, Page 2459, as File No. 281545, of the Official Records of Carson City, Nevada at the request of Northridge.

Except when acquisition is by Carson City, this Quitclaim Tax Deed does not include any water rights, which terms includes water rights credits and any other form of water rights, and should there be any such water rights appurtenant to the above referenced parcel(s), such rights are specifically reserved and retained by Carson City, to have and to hold as property of Carson City.

EXECUTED this \_\_\_\_ day of \_\_\_\_ 2013.

GRANTOR:  
Carson City Treasurer

\_\_\_\_\_  
By: Alvin P. Kramer, Treasurer

**ACKNOWLEDGMENT – NRS 240.1665**

STATE OF NEVADA            )  
CARSON CITY                 )

This instrument was acknowledged before me on \_\_\_\_\_, 2013, by ALVIN P. KRAMER, as Carson City Treasurer, a consolidated municipality.

\_\_\_\_\_  
(Signature of notarial officer)