



# STAFF REPORT

**Report To:** Board of Supervisors

**Meeting Date:** 07/07/2016

**Staff Contact:** Nancy Paulson, Chief Financial Officer (npaulson@carson.org)

**Agenda Title:** For Possible Action: Action to adopt Resolution No. \_\_\_\_\_, a resolution to levy the Carson City Fiscal Year 2016-17 ad valorem tax rates as certified by the Nevada Tax Commission. (Nancy Paulson, npaulson@carson.org)

**Staff Summary:** By law, the Board of Supervisors sets the Carson City tax rates annually after the Nevada Tax Commission certifies the tax rates. This resolution sets the tax rates as approved in the Board of Supervisors and Redevelopment Authority budget hearings as well as setting the local rates for other governing bodies per the attached schedule.

**Agenda Action:** Formal Action/Motion

**Time Requested:** 5 Minutes

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## **Proposed Motion**

I move to adopt Resolution No. \_\_\_\_\_, a resolution to levy Carson City Fiscal Year 2016-17 tax rates as certified by the Nevada Tax Commission.

## **Board's Strategic Goal**

Efficient Government

## **Previous Action**

None

## **Background/Issues & Analysis**

See attached resolution.

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

NRS 361.460

## **Financial Information**

Is there a fiscal impact?  Yes  No

If yes, account name/number: Various funds - property tax revenues

Is it currently budgeted?  Yes  No

Explanation of Fiscal Impact: Property tax revenue budgeted in various funds in the FY 2016-17 Final Budget.

**Alternatives**

Adopt or amend the resolution

**Board Action Taken:**

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

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

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

Aye/Nay

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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(Vote Recorded By)

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RESOLUTION NO. \_\_\_\_\_

A RESOLUTION TO LEVY THE FY 2016-17 AD VALOREM TAX RATES AS  
CERTIFIED BY THE NEVADA TAX COMMISSION

WHEREAS, the Nevada Tax Commission has heretofore certified the maximum  
ad valorem tax rates for Carson City; and

WHEREAS, NRS 361.460 requires that the Carson City Board of Supervisors by  
resolution proceed to levy the ad valorem tax rates not to exceed the certified tax rates; and

WHEREAS, the 2016-17 ad valorem tax rates for Carson City and other districts  
are attached hereto and incorporated herein as Exhibit A.

NOW, THEREFORE, the Carson City Board of Supervisors does hereby resolve,  
the following ad valorem tax rates shall be levied for Carson City during the fiscal year 2016-17:  
3.4900 for District 2.6 and 3.5200 for all other Districts in Carson City.

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

AYES: Supervisors \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

NAYES: Supervisors \_\_\_\_\_

ABSENT: Supervisors \_\_\_\_\_

\_\_\_\_\_  
ROBERT L. CROWELL, Mayor

ATTEST:  
\_\_\_\_\_  
SUSAN MERRIWETHER, Clerk-Recorder

**EXHIBIT A**

**REAL PROPERTY TAX RATES FOR YEAR:**

**2016-2017**

<u>TAX DISTRICT</u>	<u>TAX ENTITIES</u>	<u>INDIVIDUAL TAX RATE</u>		<u>PER DISTRICT</u>
				<u>TOTAL TAX RATE PER \$100</u>
<b>1.0</b>	CARSON CITY OPERATING	1.8524		
	REGIONAL JUVENILE FACILITY	<u>0.0598</u>	1.9122	
	COOPERATIVE EXTENSION		0.0128	
	CARSON CITY SENIOR CITIZENS		0.0500	
	ACCIDENT INDIGENT		0.0150	
	MEDICAL INDIGENT		0.1000	
	CAPITAL PROJECTS		0.0500	
	SCHOOL OPERATING		0.7500	
	SCHOOL DEBT (VOTED)		0.4300	
	STATE OF NEVADA		<u>0.1700</u>	
	<b>BASE RATE:</b>		<b><u>3.4900</u></b>	
PLUS	SUB-CONSERVANCY		<u>0.0300</u>	= <b><u>3.5200</u></b>
<b>1.5</b>	REDEVELOPMENT DISTRICT BASE (3.4900) + SUB-CONSERVANCY		<u>0.0300</u>	= <b><u>3.5200</u></b>
<b>1.6</b>	SO. CARSON REDEVELOPMENT BASE (3.4900) + SUB-CONSERVANCY		<u>0.0300</u>	= <b><u>3.5200</u></b>
<b>1.7</b>	SO. CARSON REDEVELOPMENT BASE (3.4900) + SUB-CONSERVANCY		<u>0.0300</u>	= <b><u>3.5200</u></b>
<b>2.1</b>	BASE (3.4900) + SUB-CONSERVANCY		<u>0.0300</u>	= <b><u>3.5200</u></b>
<b>2.3</b>	BASE (3.4900) + SUB-CONSERVANCY		<u>0.0300</u>	= <b><u>3.5200</u></b>
<b>2.4</b>	BASE (3.4900) + SUB-CONSERVANCY		<u>0.0300</u>	= <b><u>3.5200</u></b>
<b>2.5</b>	BASE (3.4900) + SUB-CONSERVANCY		<u>0.0300</u>	= <b><u>3.5200</u></b>
<b>2.6</b>	BASE (3.4900)		<u>0.0000</u>	= <b><u>3.4900</u></b>
<b>2.7</b>	BASE (3.4900) + SUB-CONSERVANCY		<u>0.0300</u>	= <b><u>3.5200</u></b>
<b>2.8</b>	BASE (3.4900) + SUB-CONSERVANCY		<u>0.0300</u>	= <b><u>3.5200</u></b>