STAFF REPORT

Report To: Board of Supervisors   **Meeting Date:** 07/06/2017

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

Agenda Title: For Possible Action: To adopt Resolution No. _____, a resolution to levy the Carson City Fiscal Year 2017-18 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:** Consent

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Proposed Motion
I move to adopt Resolution No. _____, a resolution to levy Carson City Fiscal Year 2017-18 tax rates as certified by the Nevada Tax Commission.

Board's Strategic Goal
Efficient Government

Previous Action
None

Background/Issues & Analysis

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 2017-18 Final Budget.

Alternatives
Adopt or amend the resolution

Board Action Taken:

Motion: _____   1) _____   Aye/Nay
                                            2) _____   _____
                                                                    _____
                                                                    _____
                                                                    _____
                                                                    _____

_____
(Vote Recorded By)

1

2   RESOLUTION NO. _____

3

4   A RESOLUTION TO LEVY THE FY 2017-18 AD VALOREM TAX RATES AS

5   CERTIFIED BY THE NEVADA TAX COMMISSION

6

7   WHEREAS, the Nevada Tax Commission has heretofore certified the maximum

8   ad valorem tax rates for Carson City; and

9   WHEREAS, NRS 361.460 requires that the Carson City Board of Supervisors by

10   resolution proceed to levy the ad valorem tax rates not to exceed the certified tax rates; and

11   WHEREAS, the 2017-18 ad valorem tax rates for Carson City and other districts

12   are attached hereto and incorporated herein as Exhibit A.

13   NOW, THEREFORE, the Carson City Board of Supervisors does hereby resolve,

14   the following ad valorem tax rates shall be levied for Carson City during the fiscal year 2017-18:

15   3.5400 for District 2.6 and 3.5700 for all other Districts in Carson City.

16   ADOPTED this _____ day of _____, 2017.

17   AYES: Supervisors   _____

18   _____

19   _____

20   _____

21   _____

22   NAYES: Supervisors   _____

23   ABSENT: Supervisors   _____
                                            _____
24   ROBERT L. CROWELL, Mayor

25

26   ATTEST:

27   _____
     SUSAN MERRIWETHER, Clerk-Recorder

28

EXHIBIT A

REAL PROPERTY TAX RATES FOR YEAR: **2017-2018**

TAX DISTRICT	TAX ENTITIES	INDIVIDUAL TAX RATE			PER DISTRICT TOTAL TAX RATE PER $100
1.0	CARSON CITY OPERATING	1.9021			
	REGIONAL JUVENILE FACILITY	0.0601	1.9622		
	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		0.1700		
	BASE RATE:		**3.5400**		
PLUS	SUB-CONSERVANCY		0.0300	=	**3.5700**
1.5	REDEVELOPMENT DISTRICT				
	BASE (3.5400) + SUB-CONSERVANCY		0.0300	=	**3.5700**
1.6	SO. CARSON REDEVELOPMENT				
	BASE (3.5400) + SUB-CONSERVANCY		0.0300	=	**3.5700**
1.7	SO. CARSON REDEVELOPMENT				
	BASE (3.5400) + SUB-CONSERVANCY		0.0300	=	**3.5700**
2.1	BASE (3.5400) + SUB-CONSERVANCY		0.0300	=	**3.5700**
2.3	BASE (3.5400) + SUB-CONSERVANCY		0.0300	=	**3.5700**
2.4	BASE (3.5400) + SUB-CONSERVANCY		0.0300	=	**3.5700**
2.5	BASE (3.5400) + SUB-CONSERVANCY		0.0300	=	**3.5700**
2.6	BASE (3.5400)		0.0000	=	**3.5400**
2.7	BASE (3.5400) + SUB-CONSERVANCY		0.0300	=	**3.5700**
2.8	BASE (3.5400) + SUB-CONSERVANCY		0.0300	=	**3.5700**