



# STAFF REPORT

**Report To:** Board of Supervisors

**Meeting Date:** May 17, 2018

**Staff Contact:** Gayle Robertson, Carson City Treasurer (grobertson@carson.org)

**Agenda Title:** For Possible Action: To accept the Affidavit and Report of the April 27, 2018 Delinquent Property Tax Sale per Nevada Revised Statutes (NRS) 361.595(8)

**Staff Summary:** NRS 361.595(8) requires the county treasurer to file an affidavit of posting and of publication of the notice of sale, together with her return of sale, verified, showing compliance with the order of the board of county commissioners before a deed can be executed and delivered by the county treasurer to the purchaser of any property.

**Agenda Action:** Formal Action/Motion

**Time Requested:** 5 minutes

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## **Proposed Motion**

I move to accept the Affidavit and Report of the April 27, 2018 Delinquent Property Tax Sale per NRS 361.595(8).

## **Board's Strategic Goal**

N/A

## **Previous Action**

## **Background/Issues & Analysis**

On September 21, 2017, the Board of Supervisors ordered delinquent properties to be sold per NRS 361.595. Of the eight (8) parcels in the order, taxes for six (6) of the properties were paid prior to the sale and the properties were taken off of the tax sale list, one (1) of the properties was taken off of the list because it was determined that the property was protected by bankruptcy laws, and one (1) property was sold. An affidavit is attached detailing the disposition of each parcel. The notice of property tax sale was posted at the courthouse and on the properties that were still delinquent as of April 4, 2018. The notice was also published in the Nevada Appeal once a week for the 4 weeks prior to the sale. An affidavit of the newspaper publication is attached. In summary, only one property was offered for sale and Carson City collected \$76,000.00, of which \$3,798.98 was used to satisfy delinquent taxes, penalties, and costs due. The remaining proceeds will be distributed per NRS 361.610: \$1,300.00 was added to the General Fund and the balance of \$70,901.02 will be held in trust for one year in Account 101-0000-239.05-12 Funds Held in Trust/Treas Prop Sale 008-222-13.

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

NRS 361.595 and NRS 361.610

## **Financial Information**

Is there a fiscal impact?  Yes  No

If yes, account name/number:

Is it currently budgeted?  Yes  No

Explanation of Fiscal Impact: \$76,000.00 was collected from the sale, of which \$3,798.98 was used to satisfy delinquent taxes, penalties, and costs due, \$1,300.00 went into the General Fund, and \$70,901.02 will be held in trust for one year and then distributed if a proper claim for all or a part of these excess funds is received.

**Alternatives**

Do not accept the Affidavit and Report of the April 27, 2018 Delinquent Property Tax Sale.

**Board Action Taken:**

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

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

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

Aye/Nay

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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



AFFIDAVIT OF CARSON CITY TREASURER  
Per Nevada Revised Statutes (NRS) 361.595(8)

- 1) As the elected Treasurer of Carson City, I am responsible per NRS Chapter 361 for delinquent property tax sales.
- 2) On September 21, 2017, the Carson City Board of Supervisors ordered delinquent properties to be sold per NRS 361.595. See Attachment A.
- 3) In compliance with the Order and NRS Chapter 361, notice of the sale was mailed to the legal owners and interested parties of the delinquent properties on January 2, 2018. See Attachment B for a sample letter.
- 4) In compliance with the Order and NRS Chapter 361, notice of the sale of the delinquent properties was published in the Nevada Appeal on April 4, 11, 18, and 25, 2018. See Attachment C.
- 5) In compliance with the Order and NRS Chapter 361 notice of the sale of the delinquent properties was posted on the delinquent real properties on April 4, 2018 by Carson City Code Enforcement officers. The notice was also posted at the Carson City Courthouse. See Attachment D.
- 6) Consistent with the Order of September 21, 2017 and NRS Chapter 361 a public auction was held on April 27, 2018, beginning at 10:00 a.m. of those properties which were not redeemed by the paying of the delinquent taxes and fees prior to 5 p.m. April 24, 2018. The results were:
  - Assessor's Parcel Number (APN) 002-411-13 – 3600 Cinnabar Avenue
    - Estimated Base Bid: \$3,007.03
    - Disposition: Taxes paid before the sale, no sale
  - APN 002-662-06 – 2630 Wilma Way
    - Estimated Base Bid: \$12,950.35
    - Disposition: Taxes paid before the sale, no sale
  - APN 007-473-20 – 2043 Emily Court
    - Estimated Base Bid: \$31,061.82
    - Disposition: Taxes paid before the sale, no sale
  - APN 008-192-53 – 3224 Dale Drive
    - Estimated Base Bid: \$1,287.20
    - Disposition: Taxes paid before the sale, no sale

- APN 008-921-07 – 1842 College Parkway
  - Estimated Base Bid per Order: \$5,808.73
  - Disposition: Parcel determined to be protected by bankruptcy, no sale
  
- APN 010-351-15 – 3993 Lepire Drive
  - Estimated Base Bid: \$2,847.87
  - Disposition: Taxes paid before the sale, no sale
  
- APN 010-582-01 – 2310 N. Deer Run Road
  - Estimated Base Bid: \$2,794.98
  - Disposition: Taxes paid before the sale, no sale
  
- APN 008-222-13 - .25 acres with a mobile home on the property, 2810 Mayflower Way
  - Base Bid: \$5,648.98
  - Disposition: Sold for \$76,000.00
  - Successful Bidder: Eric Swanson

7) The public auction was conducted in conformance with the Order and NRS Chapter 361.

8) As the Carson City Treasurer conducting the sale, I was not directly or indirectly interested therein in my private or individual right.

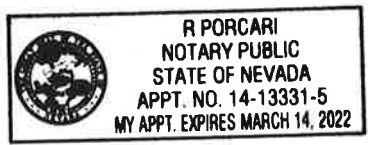
This affidavit is intended for the Carson City Board of Supervisors pursuant to NRS 361.595(8).

Dated 5-7-18

Gayle Robertson  
 Treasurer and Ex-Officio Tax Receiver of  
 Carson City, Nevada

State of Nevada            )  
   ) ss  
 County of Carson City    )  
 Signed and affirmed to before me by  
 Gayle Robertson this 7<sup>th</sup> day of May 2018

[Signature]  
 Notary



**NOTICE OF ORDER TO SELL REAL PROPERTY**

NOTICE IS HEREBY GIVEN that on **September 21, 2017**, the Board of Supervisors of Carson City ORDERED the Carson City Treasurer, Gayle Robertson, to sell the real property shown on the attached List of Properties for Possible Sale as of September 7, 2017.

Gayle Robertson shall conduct said sale by way of auction on Friday, **April 27, 2018** commencing at 9:00 a.m. The location of said sale shall be the Carson City Court House, 885 East Musser Street, Carson City, Nevada.

This notice and order of sale shall be posted in at least three public places in Carson City, including the Carson City Courthouse and on the property to be sold, not less than 20 days before **April 27, 2018**, and shall be published at least once a week for four (4) consecutive weeks in the Nevada Appeal prior to **April 27, 2018**.

APPROVED THIS 21<sup>st</sup> day of September, 2017 by the following vote:

AYES:           Supervisor Karen Abowd  
                  Supervisor Lori Bagwell  
                  Supervisor John Barrette  
                  Mayor Robert Crowell

NAYS:           None.

ABSENT:       Supervisor Brad Bonkowski

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

ATTEST:

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

## List of Properties for Possible Sale as of September 7, 2017

APN	Property Owner	Property Location	FY		Delinquent Amount *
			2017/2018 Taxable Value	2017/2018 Delinquent Amount *	
002-411-13	DAZEY, DAVID Z & GLENDA R	3600 CINNABAR AVE	94,871	2,009.65	
002-662-06	HICKOX, BARBARA c/o ROBERT J	2630 WILMA WAY	173,006	10,954.65	
007-473-20	PFLUM, PATRICIA	2043 EMILY CT	597,569	23,900.43	
008-192-53	ESTUPINAN, MIGUEL & BLANCA A	3224 DALE DR	56,240	944.52	
008-921-07	CONNEMARA PARK & BURGER FAM TRUST	1842 COLLEGE PKWY	234,723	5,808.73	
010-351-15	JACKSON-MC CRAW, LLC	3993 LEPIRE DR	46,200	2,180.43	
010-582-01	MC CRAW, DANIEL JUDE	2310 N DEER RUN RD	68,000	2,014.45	
008-222-13	BERG, DOROTHY M	2810 MAYFLOWER WAY	39,589	2,596.47	

Total Taxes \$ **50,409.33**

\* Total Delinquent Amount Includes Taxes, costs, penalties, and interest due as of September 7, 2017. Additional taxes, costs, penalties, and interest will continue to accrue until paid in full.

## FINAL DELINQUENCY NOTICE – January 2, 2018

Certified Letter: «Certified\_Letter»

«Last\_Name», «First\_Name»

APN: «APN»

«Name\_2»

Property Owner: «Property\_Owner»

«Mailing\_Address»

Property Location: «Property\_Location»

«City», «State» «ZIP»

Tax delinquencies and subsequent unpaid penalties and interest charges have caused the Carson City Treasurer to take a deed to the above noted parcel in compliance with Nevada Revised Statute (NRS) 361.590. This notice is to serve as a warning that in order to settle these outstanding obligations the parcel will be disposed of in one of the following two ways:

- SOLD AT PUBLIC AUCTION ON APRIL 27, 2018 AS PER NRS 361.595
- TRANSFERRED FOR PUBLIC PURPOSE AS PROVIDED BY NRS 361.603

**If the property is to be disposed of as per NRS 361.603, and not sold at auction, you have NO RIGHT TO REDEEM the property after 90 calendar days from the date of this notice. Your property will be transferred as provided under Nevada law. Upon receipt of this notice, it is your responsibility to contact the Carson City Treasurer to find out if your property is being considered for transfer.**

**If your property is not being considered for transfer under NRS 361.603 and you want to keep your title to or interest in the property and avoid the property going to sale at public auction, you MUST pay the delinquent taxes, penalties, interest and any applicable administrative costs. Payment must be made in full to the Carson City Treasurer and must be received in this office no later than **5:00 P.M. on April 2, 2018**. Payment must be made in the form of cash or a cashier's check or payment can be made with an electronic check or credit card online at [www.carsonpayments.com](http://www.carsonpayments.com). A 3% fee will be charged if payment is made with credit or debit card. **PRIOR TO PAYMENT, PLEASE CONTACT THIS OFFICE FOR THE EXACT AMOUNT TO REMIT.****

Whether you are the owner, beneficiary under a deed of trust, or a lien holder, you will lose all of your rights, title and interest in the property if you do not pay the delinquent amount **by April 2, 2018**. If you have filed for bankruptcy and are currently in bankruptcy, please send evidence of same to this office as soon as possible to stop any further action on this property. Please note all post-bankruptcy petition taxes must be kept current according to the bankruptcy laws. Failure to do so could force the conversion of your bankruptcy to Chapter 7 status.

Respectfully,

Gayle Robertson, CPA  
Carson City Treasurer

Attachment B



# NEVADA APPEAL

580 Mallory Way, Carson City, NV 89701  
P.O. Box 1888 Carson City, NV 89702  
(775) 881-1201 FAX: (775) 887-2408

**Customer Account #:** 1069098

**Legal Account**

CARSON CITY TREASURER,  
201 N CARSON ST. STE 5  
CARSON CITY, NV 89701  
Attn: Charline Duque-Jones

**Bailee Liston says:**

That (s)he is a legal clerk of the  
**Nevada Appeal,**  
a newspaper published Tuesday through Sunday  
at Carson City, in the State of Nevada.

**Copy Line**

Notice of Sale

**PO#:**

**Ad #:** 0000219095-01

of which a copy is hereto attached, was published  
in said newspaper for the full required period of  
**4** time(s) commencing on **04/04/2018,**  
and ending on **04/25/2018,** all days inclusive.

*Bailee Liston*

Signed: \_\_\_\_\_

Date: 04/25/2018 State of Nevada, Carson City

**This is an Original Electronic Affidavit.**

**Price: \$ 1,182.12**

## Proof and Statement of Publication

**Ad #:** 0000219095-01

### NOTICE OF SALE OF PROPERTY HELD IN TRUST BY CARSON CITY TREASURER

NOTICE IS HEREBY GIVEN, that pursuant to an order of the Carson City Board of Supervisors made on September 21, 2017, the undersigned, Treasurer of Carson City, Nevada, will sell at public auction to the highest bidder, for cash, legal money of the United States of America, on Friday, **April 27, 2018** starting at the hour of 10:00 a.m. in the Ormsby Room at the Carson City Sheriff's Office 911 E. Musser Street, Carson City, NV 89701 in accordance with the provisions of NRS 361.595, all of the right, title and interest of Carson City, Nevada in and to all of that certain lot, piece or parcel of land lying and being in Carson City, State of Nevada, and particularly described as follows to wit:

The following parcels will be sold in the order listed below starting at 10:00 am on Friday, April 27, 2018 & registration begins 1 hour prior to sale. There is no absentee bidding; all interested bidders must attend the sale.

**PARCEL: 007-473-20 .340 Acres with Single Family House, 2043 Emily Court, Lot 26, as shown on the official map for SILVER OAK PHASE 11, a Planned Unit Development, filed for record in the Office of The Carson City Recorder on August 20, 1999, in Book 8 of Maps Page 2333, Document No. 239162, Official Records of Carson City, Nevada**  
**ESTIMATED BASE BID: \$31,061.82**

**PARCEL: 008-222-13 .250 Acres with Mobile Home on Property, 2810 Mayflower Way, Lot 13, Block B, as shown on the Map of Unit No. 1, Eagle Valley Mobile Homes Estates, filed in the office of the County Recorder of Ormsby County, Nevada, On February 18, 1964.**  
**ESTIMATED BASE BID: \$5,648.98**

No bid less than the amount of delinquent taxes, delinquent assessments, interest, penalties, and costs will be accepted. The successful bidder must deposit the bid by way of cash, cashier's check or money order with the Carson City Treasurer by 3:00 pm on the day of the auction. Carson City does not offer any type of financing on sale parcels. All sales are final. Buyer is responsible for the real property transfer fees and recording fees.

All sales will be made subject to existing right of way and easements of Carson City, Nevada and the State of Nevada.

CARSON CITY RECOMMENDS THAT ALL PROSPECTIVE BUYERS OBTAIN A TITLE SEARCH ON THE PROPERTY OR PROPERTIES THEY ARE INTERESTED IN AS CARSON CITY DOES NOT GUARANTEE TITLE.

Further information concerning the sale may be obtained from the Treasurer's office at 775-887-2092 or on our website [www.carsoncity.org/treasurer](http://www.carsoncity.org/treasurer) or by consulting the records of the Carson City Assessor and the Carson City Recorder. The Carson City Treasurer reserves the right to withdraw from the sale any parcel for any legally valid reason.

Please check our website for updates regarding the above listed properties.

Dated at Carson City, Nevada  
The 3rd day of April, 2018

Gayle Robertson  
Carson City Treasurer

**Pub: April 4, 11, 18, 25, 2018 Ad#0000219095**

*Attachment C*



**NOTICE OF SALE OF PROPERTY  
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CARSON CITY TREASURER**

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The following parcels will be sold in the order listed below starting at 9:00 am on Friday, April 27, 2018 & registration begins 30 minutes prior to sale. There is no absentee bidding; all interested bidders must attend the sale.

**PARCEL: 007-473-20** .340 Acres with Single Family House, 2043 Emily Court, Lot 26, as shown on the official map for SILVER OAK PHASE 11, a Planned Unit Development, filed for record in the Office of The Carson City Recorder on August 28, 1999, in Book 8 of Maps Page 2333, Document No. 239162, Official Records of Carson City, Nevada

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Please check our website for updates regarding the above listed properties.

Gayle Robertson  
Carson City Treasurer

**Dated the 4, 11, 18, 25 day of April, 2018**

Attachment D