



# STAFF REPORT

**Report To:** Board of Supervisors                      **Meeting Date:** April 18, 2019

**Staff Contact:** Gayle Robertson, Treasurer

**Agenda Title:** For Discussion Only: The Carson City Treasurer will present an affidavit to the Board of Supervisors affirming that a notice of delinquency was mailed to each parcel having first year delinquent property taxes pursuant to NRS 361.5648(3). (Gayle Robertson GRobertson@carson.org)

Staff Summary: NRS 361.5648(3) requires the tax receiver to issue a personal affidavit to the board of county commissioners affirming that a notice of delinquency has been mailed to property owners of each parcel having first year delinquent taxes (2018-2019). The affidavit must be issued within 30 days after mailing the original notice.

**Agenda Action:** Other / Presentation                      **Time Requested:** Consent

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**Proposed Motion**

N/A

**Board's Strategic Goal**

N/A

**Previous Action**

N/A

**Background/Issues & Analysis**

NRS 361.5648(3) requires the tax receiver to issue a personal affidavit to the board of county commissioners affirming that a notice of delinquency has been mailed to property owners of each parcel having first year delinquent taxes (2018-2019). The affidavit must be issued within 30 days after mailing the original notice. There are 991 delinquent parcels to which due notice has been mailed in accordance with Nevada Revised Statute 361.5648. 13 letters have been returned with 7 of those letters deemed undeliverable.

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

NRS 361.5648 (3)

**Financial Information**

**Is there a fiscal impact?** No

**If yes, account name/number:**

**Is it currently budgeted?**

**Explanation of Fiscal Impact:** N/A

**Alternatives**

N/A

**Attachments:**

[Delinquent Tax Notice Affidavit.pdf](#)

**Board Action Taken:**

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

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

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

Aye/Nay

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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

STATE OF NEVADA        )  
  ) ss  
CARSON CITY                )

**DELINQUENT TAX NOTICE AFFIDAVIT**

I, Gayle Robertson, Carson City Treasurer and Ex-Officio Tax Receiver, do hereby certify that, in accordance with Nevada Revised Statute Chapter 361.5648, delinquent tax notice letters were mailed on the 21<sup>th</sup> day of March, 2019, to each and every parcel having first year delinquent 2018-2019 taxes.

Recapitulation of the mailing is as follows:

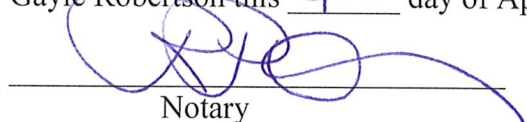
Number of Delinquent Parcels	991
Number of letters returned	13
Number of letters undeliverable	7

This affidavit is intended for the Board of Supervisors, and is being issued on April 4, 2019, pursuant to NRS 361.5648(3).

*Gayle Robertson*

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

State of Nevada  
County of Carson City  
Signed and affirmed to before me by  
Gayle Robertson this 4<sup>th</sup> day of April, 2019

  
\_\_\_\_\_  
Notary

