



## STAFF REPORT

**Report To:** Board of Supervisors                      **Meeting Date:** May 20, 2019

**Staff Contact:** Sheri Russell, Chief Financial Officer (SRussell@Carson.org)

**Agenda Title:** For Possible Action: Discussion and Possible Action regarding Resolution No. 2019 - \_\_\_\_\_, a Resolution setting the ad valorem tax rate for County Cooperative Extension for FY 2020 at 1.28 cents per \$100 of assessed valuation. (Sheri Russell, srussell@carson.org)

Staff Summary: NRS 549.020 requires the Board of Supervisors to levy a tax rate of not less than 1 cent and not more than 5 cents per \$100 of assessed valuation within the county for cooperative agricultural extension work. The 1.28 cents per \$100 assessed valuation ad valorem tax rate requested is the same levy rate from prior years.

**Agenda Action:** Formal Action / Motion                      **Time Requested:** 5 Minutes

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### **Proposed Motion**

I move to adopt Resolution No. 2019 - \_\_\_\_\_.

### **Board's Strategic Goal**

Efficient Government

### **Previous Action**

February 21, 2019 - The Board of Supervisors approved a recommendation from staff to prepare the fiscal year 2020 budget with the same ad valorem tax rate as fiscal year 2019.

April 18, 2019 - The Board of Supervisors approved the tentative fiscal year 2020 budget with the ad valorem taxes included.

### **Background/Issues & Analysis**

Cooperative Extension Service in the State of Nevada provides funding for educational, research, outreach and service programs pertaining to agriculture, community development, health and nutrition, horticulture, personal and family development, and natural resources. Programs offered by Carson City Cooperative Extension Service in coordination with the University of Nevada Cooperative Extension include but are not limited to: 4-H Youth Development; Carson City Community Garden; Family Storyteller Literacy Program; Grow Your Own, Nevada; Living with Fire; Master Gardeners in Nevada; Nevada Radon Education Program; Nevada Wildfire Awareness Month; Social Media Training; and The Greenhouse Project.

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

NRS 549.020

### **Financial Information**

**Is there a fiscal impact? Yes**

**If yes, account name/number:** Cooperative Extension Fund - Property Tax Revenues

**Is it currently budgeted? Yes**

**Explanation of Fiscal Impact:** \$178,990 has been included in the FY 2020 Final Budget

**Alternatives**

Amend the resolution and set a different rate. The minimum rate is 1 cent and the maximum rate is 5 cents.

**Attachments:**

[Resolution for Coop. Ext FY2020.docx](#)

**Board Action Taken:**

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

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

RESOLUTION NO. 2019-\_\_\_\_\_

A RESOLUTION SETTING THE TAX RATE FOR COUNTY COOPERATIVE  
EXTENSION FOR THE FISCAL YEAR 2020

WHEREAS, NRS Chapter 549 authorizes the Carson City Board of Supervisors to enter into cooperative agreements with the Nevada System of Higher Education for a cooperative agricultural extension in Carson City, and under NRS 549.020, such an extension must be funded by a tax levy of at least 1 cent on each \$100 of taxable property or, by unanimous vote, more if a tax levy of 1 cent is insufficient to meet Carson City's share of the cost of the extension work; and

WHEREAS, a tax levy of 1 cent on each \$100 of taxable property is insufficient to meet Carson City's obligations, and a tax levy of 1.28 cents on each \$100 of taxable property is in the best interest of Carson City and is necessary for the operations of the Carson City cooperative extension;

NOW, THEREFORE, the Board hereby resolves, by unanimous vote, that under NRS 549.020 the tax rate of 1.28 cents on each \$100 of assessed valuation is hereby levied for the fiscal year 2020 for the operations of the Cooperative Extension.

ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_ 2019.

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

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

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

ROBERT L. CROWELL, Mayor

ATTEST:

\_\_\_\_\_  
AUBREY ROWLATT, Clerk-Recorder