



STAFF REPORT

Report To: Board of Supervisors **Meeting Date:** April 2, 2020

Staff Contact: Gayle Robertson/ Charline Duque-Jones

Agenda Title: For Possible Action: Discussion and possible action regarding a request to postpone the real property tax sale set for April 23, 2020 and to authorize the Treasurer to select a new date in coordination with the City Manager. (Gayle Robertson, grobertson@carson.org)

Staff Summary: Nevada Revised Statutes (NRS) 361.595(2) provides that if a "property is to be sold, the board of county commissioners may make an order, to be entered on the record of its proceedings, directing the county treasurer to sell the property particularly described therein, after giving notice of sale, for a total amount not less than the amount of the taxes, costs, penalties and interest legally chargeable against the property as stated in the order." On October 3, 2019 the Board approved the sale to be conducted on April 23, 2020. Due to the COVID-19 Virus, the Treasurer is requesting that the tax sale be postponed. The Treasurer will select a new date in coordination with the City Manager.

Agenda Action: Formal Action / Motion **Time Requested:** Consent

Proposed Motion

I move to authorize the Carson City Treasurer to postpone the April 23, 2020 tax sale and to select a new date in coordination with the City Manager.

Board's Strategic Goal

N/A

Previous Action

On October 3, 2019, the Board of Supervisors approved an order directing the Treasurer to conduct a tax sale on April 23, 2020.

Background/Issues & Analysis

On October 3, 2019, the Board of Supervisors approved an order directing the Carson City Treasurer to conduct a tax sale on real property where taxes had been delinquent. Pursuant to NRS 361.570, the owners of those properties had a two-year redemption period in which to pay all delinquent taxes, costs, penalties and interest legally chargeable against the property. The period of redemption has expired, and Carson City recorded a deed on the properties as required by NRS 361.590 on June 3, 2019.

Due to the Governor's Emergency Orders regarding the COVID-19 pandemic, the Carson City Treasurer believes it is in the best interest of public safety to postpone this tax sale until a later date.

Applicable Statute, Code, Policy, Rule or Regulation

NRS 361.595

Financial Information

Is there a fiscal impact? Yes

If yes, account name/number: Various Funds which receive Property Tax Revenue.

Is it currently budgeted? Yes

Explanation of Fiscal Impact: Collection of Delinquent Property Taxes in the amount of \$18,804.81 will be delayed

Alternatives

Either delay or not approve.

Attachments:

[Carson_City_Treasurer_property_4.2.20.pdf](#)

Board Action Taken:

Motion: _____

1) _____

2) _____

Aye/Nay

(Vote Recorded By)

List of Properties for Possible Tax Sale as of March 24, 2020

APN	Property Owner	Property Location	FY 2019/2020 Net Assessed Value	Delinquent Amount*
008-241-01	BOX, SHIRLEY & GREGORY BOX	3449 CHAMPION ST	26,062	5,787.84
008-798-24	POPE, PETER L & BARBARA L	4136 MONTEZ DR	43,028	13,016.97
				18,804.81

* Total delinquent amount includes taxes, costs, penalties, and interest due as of March 23, 2020.
Additional taxes, costs, penalties, and interest will continue to accrue until paid in full.