



STAFF REPORT

Report To: Board of Supervisors **Meeting Date:** April 15, 2021

Staff Contact: Lee Plemel, Community Development; Dan Stucky, Public Works

Agenda Title: For Possible Action: Discussion and possible action regarding a proposed resolution: (1) reporting the City Engineer's estimated Fiscal Year ("FY") 2022 assessment roll for the South Carson Neighborhood Improvement District ("SCNID"); (2) identifying the cost to be paid by the SCNID for the purpose of paying for maintenance of the South Carson Complete Streets Project; (3) directing city staff to file the assessment roll with the Clerk's office; (4) fixing the time and place to hear complaints, protests and objections regarding the assessment; and (5) directing City staff to provide notice of the public hearings pursuant to NRS Chapter 271. (Lee Plemel, lplemel@carson.org)

Staff Summary: The proposed resolution initiates the process for implementing the first annual SCNID assessment for FY 2022, as provided in NRS Chapter 271. The base assessment for FY 2022 is \$119,620, with the proposed assessment for FY 2022 estimated to be \$68,870 after reducing the assessment by the amount expected to be collected through City right-of-way licenses (\$50,750) in accordance with the direction previously provided by the Board of Supervisors regarding the SCNID assessment methodology. The assessment is distributed among the commercial property owners within the SCNID as detailed in the resolution.

Agenda Action: Resolution **Time Requested:** 5 minutes

Proposed Motion

I move to adopt Resolution 2021-R-__.

Board's Strategic Goal

Economic Development

Previous Action

February 20, 2014 - The Carson City Board of Supervisors enacted a one-eighth percent sales tax to help fund improvements to the City's primary commercial corridors, including the South Carson Street project. The approved Plan of Expenditure for the sales tax included a provision that an assessment district would be formed as part of each corridor project to contribute funding annually to the City to provide for routine maintenance required for the corridors such as cleaning sidewalks, maintaining landscaping, servicing trash receptacles, etc. A Downtown Neighborhood Improvement District was subsequently formed for the maintenance of the Downtown Carson and Curry Streetscape Project improvements constructed in 2016 and 2018.

March 19, 2020 - The Board of Supervisors discussed the process to implement the SCNID to assess the property owners in FY 2021. The Board did not implement the SCNID for FY 2021 because the project was not complete and directed staff to bring back the item in 2021 for implementation of the NID in FY 2022.

March 4, 2021 – The Board provided direction to staff regarding the area to be included within the SCNID and the methodology for assessing properties.

Background/Issues & Analysis

NRS Chapter 271 provides for the annual procedures for implementing a Neighborhood Improvement District assessment. The resolution on this agenda item initiates the actions necessary for implementing the annual assessment of properties within the SCNID. Following is the schedule of upcoming actions in 2021 to implement the assessment:

- Week of April 26 - Notification is sent out to all property owners via certified mail, published in the newspaper and posted pursuant to the requirements of NRS Chapter 271.

- May 20 Board of Supervisors meeting:

1) Consideration of Hardship Determinations. Hardship Determinations allow a deferment of the assessment based on income per the adopted policy. (NRS 271.360[3])

2) Public Hearing to consider complaints, protests and objections to the assessment. (NRS 271.380-.385)

3) Adoption of a Resolution to confirm, revise or correct the Assessment Roll. (NRS 271.378[3] & .385[2])

4) Introduction of an ordinance to levy the assessments in the roll. (NRS 271.390[1])

- June 17 Board of Supervisors items:

1) Adoption, on second reading, of the ordinance to levy the assessments in the roll.

- Notification of assessment – After second reading of the ordinance, notification of the assessment is sent to the property owners.

Refer to the materials in the previous item on the agenda regarding the resolution to establish the SCNID for more details on the provisions of the SCNID assessment.

Contact Lee Plemel at 283-7075 or lplemel@carson.org or Dan Stucky at 283-7084 or dstucky@carson.org for any questions regarding this item.

Attachments:

1) Resolution with proposed FY 2022 SCNID assessment

Applicable Statute, Code, Policy, Rule or Regulation

NRS Chapter 271.

Financial Information

Is there a fiscal impact? Yes

If yes, account name/number: South Carson Street Neighborhood Improvement District Fund - Special Revenue Fund and Accounts to be created for FY 2022 Budget.

Is it currently budgeted? No

Explanation of Fiscal Impact: The proper accounts will be set up by the Finance Department to collect and distribute funds related to the SCNID maintenance.

Alternatives

- 1) Modify the SCNID assessment.
- 2) Do not implement the SCNID assessment.

Attachments:

[SCNID.Resolution.4.15.21.Assessment.docx](#)

[2.SCNID.Resolution.ExhibitA.pdf](#)

Board Action Taken:

Motion: _____

- 1) _____
- 2) _____

Aye/Nay

(Vote Recorded By)

RESOLUTION NO. 2021-R-__

A RESOLUTION REPORTING THE CITY ENGINEER’S ESTIMATED FISCAL YEAR 2022 ASSESSMENT ROLL FOR THE SOUTH CARSON NEIGHBORHOOD IMPROVEMENT DISTRICT (“SCNID”), IDENTIFYING THE COST TO BE PAID BY THE SCNID FOR THE PURPOSE OF PAYING FOR MAINTENANCE OF THE SOUTH CARSON COMPLETE STREETS PROJECT; DIRECTING CITY STAFF TO FILE THE ASSESSMENT ROLL WITH THE CLERK’S OFFICE; FIXING THE TIME AND PLACE TO HEAR COMPLAINTS, PROTESTS AND OBJECTIONS REGARDING THE ASSESSMENT; AND DIRECTING CITY STAFF TO PROVIDE NOTICE OF THE PUBLIC HEARINGS PURSUANT TO NRS CHAPTER 271.

WHEREAS, the Carson City Board of Supervisors adopted a Resolution of Provisional Order to establish the South Carson Neighborhood Improvement District (“SCNID”) on April 15, 2021, to help pay for the ongoing maintenance of the street beautification project known as the South Carson Street Complete Streets Project, and that Resolution provides for the baseline property assessment as well as other requirements in accordance with NRS Chapter 271; and

WHEREAS, the Carson City Board of Supervisors intends to introduce an ordinance to establish the SCNID on May 20, 2021, and to adopt the ordinance on June 17, 2021, in accordance with the provisions of Chapter 271 of NRS; and

WHEREAS, NRS 271.375 requires the City Engineer to report the SCNID Assessment Roll to the Board of Supervisors prior to adopting the Assessment Roll; and

WHEREAS, NRS 271.375 requires the Board of Supervisors to file the City Engineer’s Assessment Roll with the Clerk’s office; and

WHEREAS, NRS 271.380 requires the adoption of a Resolution to fix the time and place to hear complaints, protests and objections regarding the assessment and order notice of that public hearing.

NOW, THEREFORE, the Carson City Board of Supervisors hereby resolves that:

1. The base SCNID assessment for FY 2022 is \$119,620;
2. The estimated assessment to be paid by the SCNID property owners in FY 2022 for the purpose of paying for maintenance of the South Carson Complete Streets Project is \$68,870, based on a reduction in the assessment of \$50,750 from the base assessment amount, which represents the amount contributed to the SCNID maintenance account from anticipated City right-of-way licensing fees from properties within the SCNID, and estimates the corresponding FY 2022

SCNID assessment roll for each property within the SCNID to be in those amounts as set forth in EXHIBIT A, attached;

3. City staff shall file the City Engineer’s Assessment Roll with the Clerk’s office;

4. A hearing of complaints, protests and projections shall be held on May 20, 2021, at the regularly scheduled meeting of the Carson City Board of Supervisors beginning at 8:30 a.m., at 851 East William Street, Carson City, Nevada; and

5. City staff shall publish and provide notice of said public hearing in accordance with NRS 271.380 and 271.390, including the provision of notice to each owner of property located within the SCNID.

ADOPTED this ____ day of _____ 2021.

AYES: Supervisors _____

NAYES: Supervisors _____

ABSENT: Supervisors _____

LORI BAGWELL, Mayor

ATTEST:

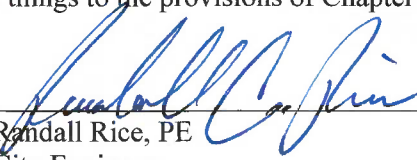
AUBREY ROWLATT, Clerk-Recorder

South Carson Neighborhood Improvement District
FY 2022
City Engineer's Assessment Roll

State of Nevada }
 }
County of Carson City }

To the Board of Supervisors of Carson City, Nevada:

I hereby certify and report that the foregoing is the assessment roll and assessments made by me for the purpose of paying that part of the cost which you decided should be paid and borne by special assessment for the South Carson Neighborhood Improvement District for the maintenance of the South Carson Complete Streets Project; that in making such assessments, I have, as near as may be, and according to my best judgement, conformed in all things to the provisions of Chapter 271 of NRS.



Randall Rice, PE
City Engineer

Dated at Carson City, Nevada, April 1st, 2021.

Estimated Annual Maintenance Cost = \$141,860
Existing City Cost to Maintain South Carson Street Corridor = (\$22,240)
Estimated Annual South Carson License Fee Revenue = (\$50,750)
Annual Assessment Cost to SCNID = **\$68,870**

Assessor Parcel Number*	Legal Owner	Business/Property Name	Physical Address	Parcel Area (Square Feet)	Frontage Length (Linear Feet)	Total Assessment Cost
306301	SJR HOLDINGS LLC &	DESERT HILLS MOTEL	1010 S CARSON ST	34,674	204	\$403
306304	NEWMAN CONSTRUCTION LTD	CARSON CAR WASH	1300 S CARSON ST	12,197	72	\$142
306305	LOFTIN & LOFTIN LLC		1356 S CARSON ST	20,473	122	\$240
306306	V-R PROPERTY MANAGEMENT	GAS N SAVE MART	1360 S CARSON ST	20,038	130	\$251
306307	CDX2 LLC		1400 S CARSON ST	15,682	99	\$192
306308	CARSON VALLEY OIL COMPANY, INC	SHELL STATION (SOUTH)	1462 S CARSON ST	33,106	214	\$413
306310	EASTERN SIERRA PROPERTIES LLC		111 W 10TH ST	11,326	68	\$134
306311	CLEMMENSEN FAMILY TRUST 3/11/87	CARSON DERMATOLOGY	1100 S CARSON ST	16,553	99	\$195
306312	1122 SOUTH CARSON LLC	ARBYS ROAST BEEF RESTAURANT	1122 S CARSON ST	16,117	99	\$194
306313	BENJAMIN P & LYDIA CHAYRA TR		1218 S CARSON ST	6,534	95	\$160
306315	STATE OF NEVADA DIV OF ST LANDS		S CARSON ST	49,484	649	\$1,105
306318	CHAYRA BENJAMIN P & LYDIA	ARNULFO MEXICAN FOOD	1250 S CARSON ST	42,079	196	\$413
306319	CHAYRA BENJAMIN P & LYDIA	CHINA BISTRO	1280 S CARSON ST	61,420	113	\$347
308201	900 CARSON LLC		845 S CURRY ST	14,375	0	\$42
308202	900 CARSON LLC		800 S CARSON ST	14,375	170	\$293
308203	900 CARSON LLC	CARSON STATION PARKING LOT	S CARSON ST	10,019	66	\$127
308204	900 CARSON LLC	CARSON STATION	900 S CARSON ST	28,750	169	\$334
309203	CUBIX ORMSBY LLC	ORMSBY HOUSE HOTEL/CASINO	600 S CARSON ST	74,488	440	\$868
309204	CUBIX CORPORATION	AM-PM MINI MARKET(CARSON ST)	720 S CARSON ST	18,731	210	\$365
309205	CUBIX ORMSBY LLC	ORMSBY HOUSE (S. PARKING LOT)	107 W 7TH ST	15,682	0	\$46
330201	STATE OF NEVADA DEPT OF TRAN		1900 S CARSON ST	443,876	0	\$1,297
330202	STATE OF NEVADA DIV OF ST LANDS		S CARSON ST	100,188	1	\$294
330305	NEVADA RURAL HOUSING AUTHORITY	SOUTHGATE MANOR APARTMENTS	2100 CALIFORNIA ST	317,552	1	\$929
330401	STATE OF NEVADA DIV OF ST LANDS		2361 S CARSON ST	509,216	0	\$1,488
330402	STATE OF NEVADA DIV OF ST LANDS		S CARSON ST	64,033	1	\$189
401101	CARRINGTON COMPANY	CARSON CITY MALL	1313 S CARSON ST	514,879	977	\$2,949
401102	CARRINGTON COMPANY		1457 S CARSON ST	22,651	203	\$366
401103	STEWART LLC, SER OF CARRINGTON		1108 S STEWART ST	15,682	0	\$46
401104	CARRINGTON COMPANY INC	STATION GRILL & ROTISSERIE	1105 S CARSON ST	15,246	92	\$181
401207	CCPD PROPERTIES LLC		230 FAIRVIEW DR	18,295	0	\$53
401226	SCP 2006-C23-092 LLC		220 FAIRVIEW DR	63,162	272	\$587
401227	LOWE'S HIW, INC		430 FAIRVIEW DR	499,198	0	\$1,458
401229	JAMES J STEVENSON, A CORP		250 FAIRVIEW DR	63,031	0	\$184
401231	SOUTHERLAND, RUDI		222 FAIRVIEW DR	67,954	443	\$854
401232	CARSON OUTPARCEL LLC	OFFICE DEPOT	236 FAIRVIEW DR	35,719	0	\$104
405107	CARSON CITY PLAZA LLC	PLAZA MOTEL	801 S CARSON ST BLDG 1	75,359	186	\$495
405509	M&E, LLC		1055 S CARSON ST	27,443	0	\$80
405512	COPPER TREE LLC	COPPER POINTE	1001 S CARSON ST	45,302	261	\$518
405513	PIONEER MOTEL LLC	GATEWAY MOTEL	907 S CARSON ST	28,750	170	\$335
406101	VISION INVESTMENTS GROUP, INC		501 S CARSON ST	5,663	69	\$119
406102	CUBIX ORMSBY LLC	ORMSBY HOUSE (E. PARKING LOT)	515 S CARSON ST	17,424	104	\$205
406104	VISION INVESTMENTS GROUP, INC		E 5TH ST	5,663	0	\$17
406601	SLAUGHTER SUZY		603 S CARSON ST	5,663	66	\$114
406602	MAPLE TREE TOWNHOMES LLC		651 S CARSON ST	8,712	103	\$178
406604	MONEY PIT PARTNERSHIP		111 E 6TH ST	16,988	19	\$78
406701	DRUDGE FAMILY TRUST 5/18/17		701 S CARSON ST	8,276	70	\$128
406702	GAVIN FAMILY TRUST 10/19/16		177 E 7TH ST	3,485	0	\$10

Assessor Parcel Number*	Legal Owner	Business/Property Name	Physical Address	Parcel Area (Square Feet)	Frontage Length (Linear Feet)	Total Assessment Cost
406703	THE TIMBERS LLC		714 S PLAZA ST	2,614	0	\$8
406704	THE TIMBERS LLC		716 S PLAZA ST	4,008	0	\$12
406705	THE TIMBERS LLC		E 8TH ST	1,307	0	\$4
406706	711 BUILDING GROUP LLC		711 S CARSON ST	8,276	102	\$175
905109	D&P REAL ESTATE GROUP LLC	MICHAEL'S CYCLE WORKS	2680 S CARSON ST	45,302	0	\$132
905110	CAMPAGNI PROPERTIES LP		2590 S CARSON ST	255,262	480	\$1,456
905116	D&P REAL ESTATE GROUP LLC		S CARSON ST	14,375	103	\$194
905118	FIRST INTERSTATE BANK OF NEVADA	WELLS FARGO BANK (S CARSON ST)	2424 S CARSON ST #110	79,584	203	\$533
905119	CAMPAGNI PROPERTIES LTD PARTNER		2443 S CURRY ST	43,037	0	\$126
905207	MAC DONALD FAMILY 1998 TRUST	SAND AND WEST FEED STORE	2292 S CARSON ST	114,998	152	\$561
905209	RNE CAPITAL LLC	VALLEY GLASS	2250 S CARSON ST	127,631	163	\$614
905210	LT PILGRIM REV TR 8/4/15		2350 S CARSON ST	7,841	0	\$23
905211	COFFEE ROAD INVESTMENT LLC	OUT OF BOUNDS	2310 S CARSON ST STE #1	9,148	0	\$27
905212	COMMON GROUND CARSON	SPARKY'S BAR AND GRILL	2310 S CARSON ST STE #4	7,405	0	\$22
905215	LIU 2007 FAMILY TRUST 9/4/07		2330 S CARSON ST	5,663	0	\$17
905217	LIBERTY EQUITIES LLC		2300 S CARSON ST	6,970	0	\$20
905219	CARSON QUAIL PARK MAINT ASSOC		2312 S CARSON ST	160,736	0	\$470
905220	SUNRISE LLC		2310 S CARSON ST STE #5	3,049	0	\$9
905221	BLUE HORIZONS LLC		2310 S CARSON ST STE #6	2,614	0	\$8
905222	TAMLIN INVESTMENTS LLC		2310 S CARSON ST STE #7	3,485	0	\$10
905223	2340 CARSON DIALYSIS LLC		2340 S CARSON ST	4,356	0	\$13
905224	2350 CARSON LLC		2350 S CARSON ST STE #3	3,572	0	\$10
905225	BECKER FAM TR & DANKERS J & G		2350 S CARSON ST STE #2A	4,356	0	\$13
905226	CARSON QUAIL PARK MAINT ASSOC		2298 S CARSON ST	32,496	472	\$793
905227	LIBERTY EQUITIES LLC		2320 S CARSON ST	7,884	0	\$23
905228	METCALF OHANA LLC		2405 CURRY ST	37,405	0	\$109
905229	METCALF OHANA LLC		2321 CURRY ST	41,639	0	\$122
911108	CUSTOM TRUCK ACCESSORIES INC	MINI LUBE GARAGE	3212 S CARSON ST	13,068	112	\$204
911109	MARTINDALE INVESTMENTS 2 LLC	CUSTOM TRUCK	3244 S CARSON ST	17,424	146	\$267
911126	SFP-B LIMITED PARTNERSHIP	LES SCHWAB TIRES (SOUTH)	3020 S CARSON ST	94,525	253	\$650
911128	E & L COURTRIGHT TR		3390 S CARSON ST	66,647	311	\$655
911129	SARA M DONNAN TRUST 6/10/87	APPLEBEE'S	3300 S CARSON ST	54,014	215	\$476
911131	MORELAND MICHAEL M & DOROTHY J	AUTOZONE	3460 S CARSON ST	36,155	198	\$399
911134	SMITH, BRYAN E & TOKE	IN AND OUT CAR WASH	3130 S CARSON ST	68,825	197	\$492
911135	THEO PROPERTIES LLC		2910 S CARSON ST	146,362	364	\$966
911136	THEO PROPERTIES LLC		2800 S CARSON ST	187,308	412	\$1,157
911137	SLR BUILDING INC	SIERRA NEVADA SPAS	3270 S CARSON ST	49,266	147	\$361
911138	MARTINDALE INVESTMENTS 2 LLC		3217 S CURRY ST	41,034	0	\$120
911139	CARSON CITY NISSAN RE, LLC	NISSAN	2750 S CARSON ST	173,369	296	\$944
911201	STIVER LLC		3479 S CARSON ST	34,848	129	\$293
911202	HALLE PROPERTIES LLC		3449 S CARSON ST	63,598	208	\$493
911206	TEIXEIRA FAM LIV TRUST 9/21/17	V & T SELF STORAGE	3301 S CARSON ST	39,204	47	\$184
911207	M & M ETCHEMENDY TRUST 6/19/02	MILL HOUSE INN	3251 S CARSON ST	153,331	200	\$744
911208	WILLIAM D LANDRY 0402 TRUST		3201 S CARSON ST	96,703	130	\$475
911209	SMILEY GORDON L	BONANZA MOBILE HOME PARK	3179 S CARSON ST	121,532	247	\$720
911210	ERSKINE GENE	HOUSE OF DRAKE	3129 S CARSON ST	30,056	100	\$236
911211	KASSELS ANDREW S		3101 S CARSON ST	20,909	70	\$165
911217	ARCATA HOSPITAL CORPORATION		3331 S CARSON ST	78,844	97	\$374
911222	CBERT LLC		3355 S CARSON ST	30,492	101	\$238
911223	ANDREA T MANCUSO FAMILY LTD	CHERRY CREEK APARTMENTS	3349 S CARSON ST	114,127	73	\$441
911225	NORTHERN NEVADA COMSTOCK INV	GRANDMA HATTIES	2811 S CARSON ST	42,689	146	\$341
911227	YEAGER FAMILY TRUST 8/26/96		187 SONOMA ST	44,562	0	\$130
911231	HITTENMILLER-DEAN TRUST	CARSON TAHOE VETERINARY	3389 S CARSON ST	29,621	100	\$234

Assessor Parcel Number*	Legal Owner	Business/Property Name	Physical Address	Parcel Area (Square Feet)	Frontage Length (Linear Feet)	Total Assessment Cost
911232	OTRE INVESTMENTS LLC &	AAA OF CALIFORNIA	2901 S CARSON ST	30,056	122	\$268
911233	CARSON DODGE-CHRYSLER, INC		2929 S CARSON ST	210,830	373	\$1,168
911245	AMC LAND & CATTLE LLC	CARSON DODGE CHRYSLER	3059 S CARSON ST	170,320	249	\$866
911246	SHIVJI HOSPITALITY LLC	SUPER 8 MOTEL	2829 S CARSON ST	46,086	146	\$351
911247	SANDHU, JAGROOP SINGH & ET AL		SONOMA ST	44,562	0	\$130
911301	BEST VALUE MOTEL LLC	BEST VALUE MOTEL	2731 S CARSON ST	52,708	100	\$302
911302	CARSON CITY HOTEL GROUP LLC	MOTEL 6	2749 S CARSON ST	73,616	250	\$585
911303	MC MILLAN LAND COMPANY	NEVADA TRANSMISSION EXCHANGE	2777 S CARSON ST	21,780	98	\$209
911304	YEAGER FAMILY TRUST 8/26/96		172 SONOMA ST	43,560	0	\$127
912202	NAPOLEON-LOTT LAND LLC		3555 S CARSON ST	84,942	321	\$723
912204	NAPOLEON-LOTT LAND LLC		3659 S CARSON ST	93,218	314	\$737
912302	MGP IX PROPERTIES LLC	JACK IN THE BOX (SOUTH)	3665 S CARSON ST	28,750	154	\$312
912303	MGP IX PROPERTIES LLC	RALEY'S	3675 S CARSON ST	265,019	0	\$774
912310	KOHL'S ILLINOIS INC	KOHL'S	3871 S CARSON ST	229,561	28	\$712
912311	MGP IX PROPERTIES LLC		3667 S CARSON ST	37,462	196	\$399
912312	MGP IX PROPERTIES LLC		3815 S CARSON ST	25,265	146	\$290
912314	MGP IX PROPERTIES LLC		3849 S CARSON ST	27,007	220	\$404
912315	MGP IX PROPERTIES LLC	IHOP	3883 S CARSON ST	25,265	195	\$362
912502	MC DONALD'S CORPORATION	MC DONALD'S (SOUTH)	3905 S CARSON ST	40,075	223	\$447
912508	ZB N A DBA NEVADA STATE BANK	NEVADA STATE BANK	4267 S CARSON ST	36,590	194	\$394
912510	EDEN MANAGERMENTS		3947 S CARSON ST	42,689	238	\$477
912514	J C PENNEY PROPERTIES, INC	J C PENNEY'S	3939 S CARSON ST	256,568	0	\$750
912518	CARSON CITY PROPERTY LLC	TUESDAY MORNING	3921 S CARSON ST	58,806	0	\$172
912519	CARSON CITY PROPERTY LLC		4201 S CARSON ST	86,684	0	\$253
912520	CARSON CITY PROPERTY LLC		EAGLE STATION LN	78,408	0	\$229
912522	CARSON SOUTHGATE LLC	BIG LOTS/BIG 5	4219 S CARSON ST	210,395	0	\$615
912523	CARSON SOUTHGATE LLC		4277 S CARSON ST	36,939	0	\$108
912524	CARSON SOUTHGATE LLC	BURLINGTON COAT FACTORY	4209 S CARSON ST	274,428	69	\$904
912525	OLIVE INVESTORS LLC	OLIVE GARDEN	4253 S CARSON ST	38,333	203	\$412
915207	CAMPAGNI PROPERTIES LTD		3550 S CARSON ST	87,120	274	\$660
915210	CAMPAGNI PROPERTIES LTD PARTNER		S CURRY ST / KOONTZ LN	40,075	0	\$117
915211	CAMPAGNI PROPERTIES LTD PARTNER		3660 S CARSON ST	110,642	292	\$755
915305	CARSON GAMING LLC		3910 S CARSON ST	44,867	149	\$351
915306	JJ SUMMERS LLC	TACO BELL (SOUTH)	4050 S CARSON ST	44,431	157	\$362
915307	WENDPAC NEVADA LLC	WENDY'S SOUTH	4140 S CARSON ST	40,511	152	\$343
915308	GOEL VENTURES LIMITED	AM-PM MINI MARKET SO CARSON ST	4190 S CARSON ST	48,352	185	\$415
915309	SUMMERS FAMILY LLC		288 W CLEARVIEW DR	45,302	0	\$132
915310	SUMMERS FAMILY LLC		S CURRY ST	45,302	0	\$132
915311	SUMMERS FAMILY LLC		S CURRY ST	45,302	0	\$132
915312	SUMMERS FAMILY LLC		S CURRY ST	45,302	0	\$132
915317	CARSON GAMING LLC	CASINO FANDANGO	3800 S CARSON ST	324,958	657	\$1,921
915318	CARSON GAMING HOTELS LLC		3870 S CARSON ST	79,933	296	\$671
915319	JODA LIMITED PARTNERSHIP	MICHAEL HOHL MOTOR CO	3700 S CARSON ST	369,824	626	\$2,006
916106	AVITIA AVEL		4389 S CARSON ST	24,829	87	\$201
916115	RED HUT SHOPPING CENTERS LLC		4385 S CARSON ST	14,810	131	\$237
916117	DBB HOLDINGS INC		151 CLEARVIEW DR	40,511	0	\$118
916118	RED HUT SHOPPING CENTERS LLC		CLEARVIEW DR	3,441	33	\$59
916119	DBB HOLDINGS INC		CLEARVIEW DR	3,528	0	\$10
916120	DBB HOLDINGS INC		135 CLEARVIEW DR	39,204	0	\$115
916310	JODA LIMITED PARTNERSHIP		4501 S CARSON ST	45,302	0	\$132
916311	JODA LIMITED PARTNERSHIP		0	19,602	0	\$57
916315	JODA LIMITED PARTNERSHIP		4455 S CARSON ST	158,123	302	\$909

Assessor Parcel Number*	Legal Owner	Business/Property Name	Physical Address	Parcel Area (Square Feet)	Frontage Length (Linear Feet)	Total Assessment Cost
916706	TANGLEWOOD NEVADA LLC		4555 S CARSON ST	25,700	195	\$364
916707	TANGLEWOOD NEVADA LLC	CARSON LANES	4600 SNYDER AV	161,608	333	\$965
919111	DUFUR ESPERANZA GUARDIAN		S CARSON ST	34,848	0	\$102
919114	HARRIS HOMES INC		4729 S CARSON ST	171,191	338	\$1,000
919120	DUFUR ESPERANZA GUARDIAN		4769 S CARSON ST	7,405	796	\$1,199
926207	CLEARVIEW LLC		4326 S CARSON ST	31,363	0	\$92
926208	SIMEON PROPERTIES LLC	SAVE MART SOUTH	4348 S CARSON ST	190,793	339	\$1,059
926209	CLEARVIEW LLC	HERITAGE BANK	4222 S CARSON ST	35,327	262	\$491
926605	BWI PROPERTIES LLC		4530 S CARSON ST STE #1	21,083	0	\$62
926606	4500 SOUTH CARSON LLC		4500 S CARSON ST	7,841	0	\$23
926607	BWI PROPERTIES LLC		4560 S CARSON ST STE #1	5,706	0	\$17
926608	CARSON TAHOE QUAIL CENTER		S CARSON ST	112,515	598	\$1,213
926609	BWI PROPERTIES LLC		4620 S CARSON ST STE #1	6,621	0	\$19
926610	BWI PROPERTIES LLC		4640 S CARSON ST	34,761	0	\$102
926802	KR-CARSON & APPION LLC		211 W APPION WY	17,860	66	\$150
928203	JAMO NURSERY INC		4751 COCHISE ST	49,833	105	\$301
928204	BURGENER-CLARK LLC		4849 COCHISE ST	35,327	296	\$541
928205	BURGENER-CLARK LLC		4881 COCHISE ST	21,083	144	\$275
928401	HARRAH'S LAKE TAHOE LLC VICI PROPERTIES		4900 S CARSON ST	25,265	401	\$667
*add 00 to left of #			Totals	11,786,360	23,280	\$68,870