



# STAFF REPORT

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

**Staff Contact:** Sheri Russell, Chief Financial Officer (srussell@carson.org)

**Agenda Title:** For Possible Action: Discussion and possible action regarding a proposed resolution to levy the Carson City Fiscal Year ("FY") 2021-2022 ad valorem tax rates as certified by the Nevada Tax Commission. (Sheri Russell, srussell@carson.org)

Staff Summary: By law, the Board of Supervisors sets the Carson City tax rates annually after the Nevada Tax Commission certifies the tax rates. The proposed resolution sets the tax rates as approved in the Board of Supervisors and Redevelopment Authority budget hearings and also sets the local rates for other governing bodies per the attached schedule.

**Agenda Action:** Resolution **Time Requested:** Consent

**Proposed Motion**

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

**Board's Strategic Goal**

Efficient Government

**Previous Action**

February 18, 2021 - Budget assumptions presentation; the tax rate of \$3.57 was approved for FY 2022.

**Background/Issues & Analysis**

No change from prior year property tax rate.

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

NRS Chapter 354

**Financial Information**

**Is there a fiscal impact?** Yes

**If yes, account name/number:** Various Property Tax Revenue Accounts Citywide.

**Is it currently budgeted?** Yes

**Explanation of Fiscal Impact:** Revenues already added to the FY 2022 Budget.

**Alternatives**

Property Tax Rate alternatives.

**Attachments:**

[Resolution 2021-22 Ad Valorem Tax Rates.docx](#)

[Exhibit A FY22.pdf](#)

**Board Action Taken:**

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

- 1) \_\_\_\_\_
- 2) \_\_\_\_\_

Aye/Nay

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

RESOLUTION NO. \_\_\_\_\_

A RESOLUTION TO LEVY THE FY 2021-22 AD VALOREM TAX RATES AS CERTIFIED BY THE NEVADA TAX COMMISSION

WHEREAS, the Nevada Tax Commission has heretofore certified the maximum ad valorem tax rates for Carson City; and

WHEREAS, NRS 361.460 requires that the Carson City Board of Supervisors by resolution proceed to levy the ad valorem tax rates not to exceed the certified tax rates; and

WHEREAS, the 2021-22 ad valorem tax rates for Carson City and other tax entities are attached hereto and incorporated herein as Exhibit A.

NOW, THEREFORE, the Carson City Board of Supervisors does hereby resolve, the following ad valorem tax rates shall be levied for Carson City during the fiscal year 2021-22: 3.5400 for District 2.6 and 3.5700 for all other Districts in Carson City.

ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2021.

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

NAYS: Supervisors \_\_\_\_\_

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

\_\_\_\_\_  
LORI BAGWELL, Mayor

ATTEST:

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

EXHIBIT A

REAL PROPERTY TAX RATES FOR YEAR		2021-2022			
TAX DISTRICT	TAX ENTITIES	INDIVIDUAL TAX RATE		PER DISTRICT TOTAL TAX RATE PER \$100	
1.0	CARSON CITY OPERATING	1.9040			
	REGIONAL JUVENILE FACILITY	<u>0.0582</u>	1.9622		
	COOPERATIVE EXTENSION		0.0128		
	CARSON CITY SENIOR CITIZENS		0.0500		
	ACCIDENT INDIGENT		0.0150		
	MEDICAL INDIGENT		0.1000		
	CAPITAL PROJECTS		0.0500		
	SCHOOL OPERATING		0.7500		
	SCHOOL DEBT (VOTED)		0.4300		
	STATE OF NEVADA		<u>0.1700</u>		
		<b>BASE RATE:</b>	<b><u>3.5400</u></b>		
PLUS	SUB-CONSERVANCY	<u>0.0300</u>	=	<b><u>3.5700</u></b>	
1.5	REDEVELOPMENT DISTRICT				
	BASE (3.5400) + SUB-CONSERVANCY	<u>0.0300</u>	=	<b><u>3.5700</u></b>	
1.6	SO. CARSON REDEVELOPMENT				
	BASE (3.5400) + SUB-CONSERVANCY	<u>0.0300</u>	=	<b><u>3.5700</u></b>	
1.7	SO. CARSON REDEVELOPMENT				
	BASE (3.5400) + SUB-CONSERVANCY	<u>0.0300</u>	=	<b><u>3.5700</u></b>	
2.1	BASE (3.5400) + SUB-CONSERVANCY	<u>0.0300</u>	=	<b><u>3.5700</u></b>	
2.3	BASE (3.5400) + SUB-CONSERVANCY	<u>0.0300</u>	=	<b><u>3.5700</u></b>	
2.4	BASE (3.5400) + SUB-CONSERVANCY	<u>0.0300</u>	=	<b><u>3.5700</u></b>	
2.5	BASE (3.5400) + SUB-CONSERVANCY	<u>0.0300</u>	=	<b><u>3.5700</u></b>	
2.6	BASE (3.5400)	<u>0.0000</u>	=	<b><u>3.5400</u></b>	
2.7	BASE (3.5400) + SUB-CONSERVANCY	<u>0.0300</u>	=	<b><u>3.5700</u></b>	
2.8	BASE (3.5400) + SUB-CONSERVANCY	<u>0.0300</u>	=	<b><u>3.5700</u></b>	