

RESOLUTION NO. 2021-R-8

A RESOLUTION ADOPTING A PROVISIONAL ORDER TO ESTABLISH THE SOUTH CARSON STREET NEIGHBORHOOD IMPROVEMENT DISTRICT TO PROVIDE FOR THE ONGOING MAINTENANCE OF THE SOUTH CARSON STREET COMPLETE STREETS PROJECT PURSUANT TO NRS CHAPTER 271.

WHEREAS, NRS 271.265 authorizes the City construct and maintain a “neighborhood improvement project;” and

WHEREAS, a neighborhood improvement project as defined in NRS 271.147 includes improvements such as landscaping, sidewalks, ramps and plazas, among other things, and a “project” as defined in NRS 271.175 includes maintaining the project; and

WHEREAS, NRS 271.280 establishes the procedures to establish a Neighborhood Improvement District for a provisional order by the Board of Supervisors; and

WHEREAS, the South Carson Street Complete Streets Project (“Project”) was completed in 2020; and

WHEREAS, the Board of Supervisors (“Board”) approved the Plan of Expenditure for the use of a one-eighth percent sales tax for commercial corridor improvements including South Carson Street, and the approved Plan of Expenditure includes provisions for maintenance of corridor improvements through a Neighborhood Improvement District assessment; and

WHEREAS, the Board estimates the total cost of maintenance of the Project to be \$141,860 in the first year, \$22,240 of which is to be paid by the City based on the current amount the City spends on such maintenance within the area and \$119,620 of which is established as the based assessment to be paid by the benefitted parcels within the South Carson Neighborhood Improvement District (“SCNID”), and

WHEREAS, the Board has directed staff to apply right-of-way license fees that are collected by the City from properties within the SCNID towards the maintenance assessment obligation of \$119,620 for the benefitted parcels within the SCNID, which is estimated to be \$50,750, resulting in a special assessment of \$68,870 to be levied against the benefitted parcels within the SCNID in the first year of assessment.

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

1. The South Carson Neighborhood Improvement District is hereby provisionally ordered established in accordance with the provisions of NRS Chapter 271 and this Resolution, with the boundaries of SCNID as described in Exhibit A;

2. The total amount to be assessed to property owners within the SCNID in the first year (FY 2022) is \$119,620, 50 percent of which will be distributed among the properties within the SCNID based on the total square footage of the property relative to the total square footage of properties within the SCNID, and 50 percent of which will be distributed among the properties within the SCNID based on the properties’ lineal frontage length abutting South Carson Street or abutting a City right-of-way property fronting on South Carson Street relative to total property frontage of all properties within the SCNID abutting South Carson Street or abutting a City right-of-way property fronting on South Carson Street;

3. The total annual maintenance cost estimate to be assessed to the property owners as described in paragraph 2 above shall be reduced each year by the projected amount that will be collected through City right-of-way licensing agreements for City real property, easements, or other interests comprising right-of-way adjacent to properties located within the SCNID for the fiscal year in which the assessment is collected. After this reduction in total assessment is calculated, the assessment shall be distributed among each property within the SCNID in accordance with formula described in paragraph 2 above and more specifically described for FY 2022 in Exhibit B.

4. The SCNID assessment, including the amounts assessed to the property owners and the City's contribution share, shall increase each year by the Consumer Price Index for *All Urban Consumers* ("CPI") – All Items (1982-1984=100), as published by the U.S. Department of Labor, Bureau of Labor Statistics for the twelve month period ending December 31 next preceding the year for which the increase is being calculated, or by 5%, whichever is less. This assessment amount shall be the "base assessment" for each year. An assessment shall not decrease from the prior year if the CPI is negative for an evaluated period;

5. Notwithstanding the provisions in subparagraph 4 above for annual assessment increases, the annual property owners' assessment shall be reduced if actual maintenance costs are less than the amount collected and a reserve of not less than 20 percent is projected to be maintained. For the purposes of the fund reserves calculation, maintenance costs and revenues shall be projected each year for the following fiscal year and not less than four years following the next fiscal year, and maintenance costs shall include projections for periodic maintenance that does not occur annually, such as pathway crack sealing. If after the projected period a reserve of more than 20 percent of the average annual maintenance cost is projected to be maintained, the property owners' assessment shall be reduced to an amount that results in a projected 20 percent reserve at the end of the projected assessment period. The City's contribution to the SCNID shall continue to increase in accordance with subparagraph 4 above, and the base assessment value shall continue to be calculated each year in accordance with subparagraph 4 above regardless of whether the actual assessment is increased in any given year;

6. The SCNID assessment shall be paid by each property owner in conjunction with the owner's property taxes for the year, divided into quarterly payments. Penalties and interest for delinquent amounts will be calculated in the same manner as for real property taxes. The assessment amount shall constitute a lien upon an assessed property and have the same priority as a lien for property taxes;

7. The City shall prepare the annual assessment estimate to be considered by the Board of Supervisors in conformance with the requirements of NRS Chapter 271. After the assessment is confirmed, the Clerk's Office shall submit the list of parcel numbers and the assessed amount for each property to the Carson City Treasurer. The Treasurer is authorized to reduce or waive the amount for good cause pursuant to NRS 361.483 and NRS 361.4835;

8. In the second year of assessment and all subsequent years, Carson City must itemize and document the alleged increased maintenance costs by spreadsheet and corroborating documentation, which may include actual costs of maintenance or the cost of contracting the maintenance to a private company, as applicable;

9. The City shall establish a procedure for obtaining a hardship determination based on a property owner's ability to pay the assessment pursuant to NRS 271.357;

10. The Project improvements that are to be maintained through the SCNID assessment are shown in Exhibit C;

11. The Project improvements will be maintained in accordance with the maintenance plans described in Exhibit D;

12. The assessments to be made upon all parcels benefited by the project as described in this Resolution are hereby declared to be proportional to the benefits received;

13. May 20, 2021, is hereby set as the date on which the owners of tracts to be assessed, or any other interested persons, may appear before the Board of Supervisors at its regular meeting beginning at 8:30 a.m. in the Community Center, Robert "Bob" Crowell Board Room, 851 E. William Street, to be heard as to the propriety and advisability of acquiring or improving, or acquiring and improving, the project or projects provisionally ordered in accordance with NRS 271.305;

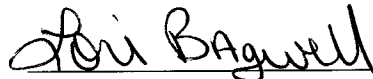
14. This provisional order and resolution establishing the SCNID shall be furnished to the Clerk-Recorder and filed, recorded and numbered in the office of the Clerk-Recorder; and

15. The officers and employees of Carson City are hereby authorized and directed to take all action necessary or appropriate to effectuate the provisions of this provisional order and resolution.

Upon motion by Supervisor Stacey Giomi, seconded by Supervisor Stan Jones, the foregoing Resolution was passed and adopted this 15th day of April 2021, by the following vote:

AYES:	Supervisor Stacey Giomi Supervisor Stan Jones Supervisor Maurice White Supervisor Lisa Schuette Mayor Lori Bagwell
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NAYES:	None
ABSENT:	None
ABSTAIN:	None



LORI BAGWELL, Mayor
Carson City, Nevada

ATTEST:



AUBREY ROWLATT, Clerk-Recorder