



STAFF REPORT

Report To: Board of Supervisors **Meeting Date:** November 18, 2021

Staff Contact: Andrew Rasor, Treasurer and Charline Duque, Accountant

Agenda Title: For Possible Action: Discussion and possible action regarding whether to order and direct the Carson City Treasurer to sell, after giving notice of sale, for a total amount not less than the amount of taxes, costs, penalties, and interest legally chargeable against the properties, the following properties listed by Assessor Parcel Number ("APN"): APNs 002-662-06; 008-222-16; 008-591-11; 008-874-15; and 008-241-01. (Andrew Rasor, arasor@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."

Agenda Action: Formal Action / Motion **Time Requested:** 10 Minutes

Proposed Motion

I move to direct the Carson City Treasurer to sell each property described on the record in accordance with NRS 361.595.

Board's Strategic Goal

N/A

Previous Action

APNs 008-874-15 and 008-241-01 were scheduled for a tax sale on April 23, 2020, per an order by the Board of Supervisors dated October 3, 2019, but the sale was postponed due to the Covid-19 pandemic.

Background/Issues & Analysis

Taxes have been delinquent on each of the properties included on the list of properties submitted as supporting material for this agenda item. 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 7, 2021. The taxes on five properties remain delinquent. The total amount currently due is \$42,883.28. While this required step towards a tax sale is now being taken, some of these properties may be protected from sale under U.S. Bankruptcy laws.

Applicable Statute, Code, Policy, Rule or Regulation

NRS 361.595

Financial Information

Is there a fiscal impact? Yes

If yes, account name/number: Various citywide property tax revenue & receivable accounts.

Is it currently budgeted? No

Explanation of Fiscal Impact: Collection of Delinquent Taxes in the amount of \$42,883.28.

Alternatives

Delay or do not approve the tax sale.

Attachments:

[NOTICE OF ORDER TO SELL.docx](#)

[List_of_Properties_for_Possible_Tax_Sale.pdf](#)

Board Action Taken:

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

(Vote Recorded By)

NOTICE OF ORDER TO SELL REAL PROPERTY

NOTICE IS HEREBY GIVEN that on **Thursday, November 18, 2021**, the Board of Supervisors of Carson City ORDERED the Carson City Treasurer, Andrew Rasor, to sell the real property shown on the attached List of Properties.

Pursuant to this order, Andrew Rasor, Treasurer for the Consolidated Municipality of Carson City, or his duly appointed Deputy Treasurer, shall conduct said sale by way of public auction on Wednesday, **April 27, 2022** commencing at 8:00 a.m. Pacific Standard Time and ending that same day at 8 p.m. Pacific Standard Time. The Treasurer has contracted with Bid-4-Assets (www.bid4assets.com), an online auction company that conducts online auctions for government entities, and those individuals wishing to make a bid will need to establish a user account with Bid-4-Assets and review the terms of conditions and instructions for this website.

This notice and order of sale shall be posted in our website and at least three public places in Carson City, including the Carson City Courthouse and on the property to be sold, not less than 20 days before **April 27, 2022** and shall be published at least once a week for four (4) consecutive weeks in the Nevada Appeal prior to **April 27, 2022**.

APPROVED THIS 18th of November 2021

AYES: Supervisors

NAYS: Supervisor

ABSENT: Supervisor

Lori Bagwell
Mayor

ATTEST:

Aubrey Rowlett
Clerk Recorder

CARSON CITY TRUSTEE DEEDS FILED ON 06/07/2021 BY CARSON CITY RECORDER'S OFFICE

| APN | Property Owner | Property Location | FY 2021/2022 Net Assessed Value | Estimated Total Due |
|--------------|-----------------------------------|-------------------|---------------------------------|---------------------|
| 002-662-06 | HICKOX, ROBERT JAMES | 2630 WILMA WY | 71,096 | 16,202.46 |
| 008-222-16 | WOOD, PAUL A & JUDY | 2710 MAYFLOWER WY | 19,935 | 6,509.05 |
| 008-591-11 | NUNEZ-PENA, ABEL & MARTINEZ ET AL | 8 KIT SIERRA LOOP | 24,038 | 830.45 |
| * 008-874-15 | * ALICE M GRAVES | 4085 QUINN DR | 62,507 | 10,828.56 |
| * 008-241-01 | * SHIRLEY BOX c/o GREGORY BOX | 3449 CHAMPION ST | 28,348 | 8,512.76 |

42,883.28

**Scheduled for April 23, 2020 tax sale per an order by the Board of Supervisors dated October 3, 2019, but postponed due to the Covid-19 virus.*

Total Delinquent Amounts Includes Taxes, Costs, penalties, and Interest due as of November 3, 2021
 Additional taxes, cost, penalties, and interest will continue to accrue until paid in full