



STAFF REPORT

Report To: Board of Supervisors **Meeting Date:** July 7, 2022

Staff Contact: Sheri Russell, Chief Financial Officer

Agenda Title: For Possible Action: Discussion and possible action regarding a proposed resolution to levy the Carson City Fiscal Year ("FY") 2022-2023 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 during 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 3, 2022 – Budget assumptions presentation; the tax rate of 3.57 was approved for FY 2022-2023.

Background/Issues & Analysis

No change from prior year property tax rate.

Applicable Statute, Code, Policy, Rule or Regulation

NRS 361.460

Financial Information

Is there a fiscal impact? Yes

If yes, account name/number: Various funds - property tax revenues.

Is it currently budgeted? Yes

Explanation of Fiscal Impact: Property tax revenue budgeted in various funds in the FY 2022-23 Final Budget.

Alternatives

Adopt or amend the resolution.

Attachments:

[Resolution 2022-23 Ad Valorem Tax Rates.docx](#)

[Exhibit A FY23.pdf](#)

Board Action Taken:

Motion: _____

- 1) _____
- 2) _____

Aye/Nay

(Vote Recorded By)

RESOLUTION NO. _____

A RESOLUTION TO LEVY THE FY 2022-23 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 2022-23 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 2022-23: 3.5400 for District 2.6 and 3.5700 for all other Districts in Carson City.

ADOPTED this _____ day of _____, 2022.

AYES: Supervisors _____

NAYS: Supervisors _____

ABSENT: Supervisors _____

LORI BAGWELL, Mayor

ATTEST:

AUBREY ROWLATT, Clerk-Recorder

EXHIBIT A

REAL PROPERTY TAX RATES FOR YEAR		2022-2023		
TAX DISTRICT	TAX ENTITIES	INDIVIDUAL TAX RATE		PER DISTRICT TOTAL TAX RATE PER \$100
1.0	CARSON CITY OPERATING	1.9053		
	REGIONAL JUVENILE FACILITY	<u>0.0569</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>	
		BASE RATE:		<u>3.5400</u>
PLUS	SUB-CONSERVANCY		<u>0.0300</u>	= <u>3.5700</u>
1.5	REDEVELOPMENT DISTRICT BASE (3.5400) + SUB-CONSERVANCY		<u>0.0300</u>	= <u>3.5700</u>
1.6	SO. CARSON REDEVELOPMENT BASE (3.5400) + SUB-CONSERVANCY		<u>0.0300</u>	= <u>3.5700</u>
1.7	SO. CARSON REDEVELOPMENT BASE (3.5400) + SUB-CONSERVANCY		<u>0.0300</u>	= <u>3.5700</u>
2.1	BASE (3.5400) + SUB-CONSERVANCY		<u>0.0300</u>	= <u>3.5700</u>
2.3	BASE (3.5400) + SUB-CONSERVANCY		<u>0.0300</u>	= <u>3.5700</u>
2.4	BASE (3.5400) + SUB-CONSERVANCY		<u>0.0300</u>	= <u>3.5700</u>
2.5	BASE (3.5400) + SUB-CONSERVANCY		<u>0.0300</u>	= <u>3.5700</u>
2.6	BASE (3.5400)		<u>0.0000</u>	= <u>3.5400</u>
2.7	BASE (3.5400) + SUB-CONSERVANCY		<u>0.0300</u>	= <u>3.5700</u>
2.8	BASE (3.5400) + SUB-CONSERVANCY		<u>0.0300</u>	= <u>3.5700</u>