



STAFF REPORT

Report To: Board of Supervisors **Meeting Date:** April 20, 2023

Staff Contact: Sheri Russell-Benabou, Chief Financial Officer

Agenda Title: For Possible Action: Discussion and possible action regarding a proposed resolution setting the ad valorem tax rate for County Cooperative Extension for Fiscal Year ("FY") 2024 at 1.28 cents per \$100 of assessed valuation. (Sheri Russell-Benabou, srussell@carson.org)

Staff Summary: NRS 549.020 requires the Board of Supervisors to levy a tax rate of not less than 1 cent and not more than 5 cents per \$100 of assessed valuation within the county for cooperative agricultural extension work. The 1.28 cents per \$100 assessed valuation ad valorem tax rate requested is the same levy rate from prior years.

PURSUANT TO NRS 549.020, THIS RESOLUTION MUST BE ADOPTED BY UNANIMOUS VOTE OF THE BOARD OF SUPERVISORS.

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

Proposed Motion

I move to adopt Resolution No. 2023-R-_____.

Board's Strategic Goal

Efficient Government

Previous Action

February 16, 2023 (Item 19A) - The Board of Supervisors approved a recommendation from staff to prepare the FY 2024 budget with the same ad valorem tax rate as FY 2023.

Background/Issues & Analysis

Cooperative Extension Service in the State of Nevada provides funding for educational, research, outreach and service programs pertaining to agriculture, community development, health and nutrition, horticulture, personal and family development and natural resources. Programs offered by Carson City Cooperative Extension Service in coordination with the University of Nevada Cooperative Extension include but are not limited to: 4-H Youth Development; Carson City Community Garden; Family Storyteller Literacy Program; Grow Your Own, Nevada; Living with Fire; Master Gardeners in Nevada; Nevada Radon Education Program; Nevada Wildfire Awareness Month; Social Media Training; and The Greenhouse Project.

Pursuant to NRS 549.020, this resolution must be adopted by unanimous vote of the Board of Supervisors.

Applicable Statute, Code, Policy, Rule or Regulation

NRS 549.020

Financial Information

Is there a fiscal impact? Yes

If yes, account name/number: Cooperative Extension Fund 202 - Property Tax Revenues

Is it currently budgeted? Yes

Explanation of Fiscal Impact: \$214,926 has been included in the FY 2024 Tentative Budget.

Alternatives

Amend the resolution and set a different rate. The minimum rate is 1 cent and the maximum rate is 5 cents.

Attachments:

[Resolution for Coop. Ext FY2024.docx](#)

Board Action Taken:

Motion: _____

- 1) _____
- 2) _____

Aye/Nay

(Vote Recorded By)

RESOLUTION NO. 2023-_____

A RESOLUTION SETTING THE TAX RATE FOR COUNTY COOPERATIVE
EXTENSION FOR THE FISCAL YEAR 2024

WHEREAS, NRS Chapter 549 authorizes the Carson City Board of Supervisors to enter into cooperative agreements with the Nevada System of Higher Education for a cooperative agricultural extension in Carson City, and under NRS 549.020, such an extension must be funded by a tax levy of at least 1 cent on each \$100 of taxable property or, by unanimous vote, more if a tax levy of 1 cent is insufficient to meet Carson City's share of the cost of the extension work; and

WHEREAS, a tax levy of 1 cent on each \$100 of taxable property is insufficient to meet Carson City's obligations, and a tax levy of 1.28 cents on each \$100 of taxable property is in the best interest of Carson City and is necessary for the operations of the Carson City cooperative extension;

NOW, THEREFORE, the Board hereby resolves, by unanimous vote, that under NRS 549.020 the tax rate of 1.28 cents on each \$100 of assessed valuation is hereby levied for the fiscal year 2024 for the operations of the Cooperative Extension.

ADOPTED this _____ day of _____ 2023.

AYES: _____

NAYES: _____

ABSENT: _____

LORI BAGWELL, Mayor

ATTEST:

WILLIAM SCOTT HOEN, Clerk-Recorder