Agenda Item No: 13.B



STAFF REPORT

Report To: Board of Supervisors Meeting Date: May 18, 2023

Staff Contact: Andrew Rasor, Carson City Treasurer

Agenda Title: For Possible Action: Discussion and possible action regarding a request to remove a total

amount of \$380.50 in taxes, penalties and other fees associated with five parcels (APNs 010-751-17, 010-751-32, 010-751-33, 010-753-18 and 010-754-01) that were dedicated by Lennar Reno, LLC to Carson City in September 2022 for public use and which are now exempt from taxation pursuant to NRS 361.060. (Andrew Rasor, arasor@carson.org)

Staff Summary: NRS 361.060 exempts from taxation the property of counties, cities and certain other political subdivisions. These five parcels were dedicated by Lennar Reno, LLC to the Carson City Department of Parks, Recreation and Open Space and therefore are exempt from taxation. The Carson City Treasurer is requesting the removal of the taxes, penalties and fees from these properties that are now owned by Carson City.

Agenda Action: Formal Action / Motion Time Requested: Consent

Proposed Motion

I move to approve the removal of the taxes, penalties and fees as requested.

Board's Strategic Goal

Efficient Government

Previous Action

N/A

Background/Issues & Analysis

During the preparation of the annual notifications required for delinquent property taxes pursuant to NRS 361.5648, the Carson City Treasurer's Office identified five parcels which had received tax assessments and billing for tax year 2022-2023 (7/1/22 to 6/30/23). However, the parcels were dedicated to Carson City in September 2022 by Lennar Reno, LLC to the Carson City Department of Parks, Recreation and Open Space, rendering them exempt from taxation. In addition, NRS 361.7312(2) further prohibits a county treasurer from assigning a tax lien to a government, government agency or political subdivision of a government against a parcel of real property for which taxes have become delinquent.

Please see the attached letter with exhibits from the Carson City Treasurer for further details.

Applicable Statute, Code, Policy, Rule or Regulation

NRS 361.060 and NRS 361.7312(2)

Financial Information

Is there a fiscal impact? Yes

Is it currently budgeted? Yes

Explanation of Fiscal Impact: Reduction of \$380.50 from the FY 2022/2023 Real Property Tax Rolls.

Alternatives

Approve, modify or deny the request and/or provide alternative direction to staff.

Attachments:

CCTO- request to cancel property taxes and associated costs (BOS 5.18.23).pdf

| Board Action Taken: | | |
|---------------------|----|---------|
| Motion: | 1) | Aye/Nay |
| | 2) | |
| | | |
| | | |
| | | |
| | | |
| | | |
| (Vote Recorded By) | | |



May 4, 2023

Carson City Board of Supervisors 201 N. Carson Street, Suite 2 Carson City, Nevada 89701

Re: Request to Cancel Property Taxes and Associated Penalties and Fees for Parcels Dedicated by Lennar Reno, LLC. to Carson City Department of Parks and Recreation

Dear Mayor Bagwell, Supervisor Giomi, Supervisor White, Supervisor Horton, and Supervisor Schuette,

During the recent preparation of the annually required real property tax delinquency notices as required under Nevada Revised Statute (NRS) 361.5648, staff from the Carson City Treasurer's Office identified five (5) parcels which had delinquent taxes, penalties and other costs for the current tax year of 2022-2023. Please see Attachments A, B, C, D, and E for the list of parcel numbers, addresses, and corresponding assessed taxes and penalty amounts. Staff further identified the registered property owner of these five parcels as the Carson City Parks, Recreation and Open Space Department. In reviewing records maintained by the Carson City Clerk-Recorder's Office, staff learned that Lennar Reno, LLC. dedicated each of these five parcels to Carson City on 9/22/22 for public use. Please see Attachments A, B, C, D, and E for the corresponding "Acceptance of Dedication of Land for Public Recreation Purposes" for each of these five parcels.

Each of these five parcels lists a current delinquent amount of seventy-six dollars and 10 cents (\$76.10) in taxes, penalties, and other costs, for a total combined amount of three hundred and eighty dollars and fifty cents (\$380.50). Pursuant to NRS 361.060(1), all properties belonging to the Consolidated Municipality of Carson City, a political subdivision of the State of Nevada, are exempt from taxation:

NRS 361.060 Property of counties, cities, towns, Nevada Rural Housing Authority and certain other political subdivisions exempted.

- 1. All lands and other property owned by the Nevada Rural Housing Authority or any county, domestic municipal corporation, irrigation drainage or reclamation district or town in this state are exempt from taxation, except as otherwise provided in <u>NRS 539.213</u> with respect to certain community pastures.
- 2. Real property acquired on or after July 1, 2003, by a conservation district pursuant to <u>NRS 548.393</u> is exempt from taxation.

[Part 1:344:1953; A 1954, 29; 1955, 340]—(NRS A 1967, 1125; 1995, 816; 2003, 1683)

At this time, I am respectfully requesting that the Carson City Board of Supervisors cancel the total amount of 380.50 in delinquent taxes, penalties, and other costs for these five parcels for the current tax year of 2022-2023 as they are properties now belonging to Carson City. In addition, I am further requesting that the Board of Supervisors direct the Carson City Assessor's Office and the Carson City

OFFICE OF THE TREASURER
Consolidated Municipality of Carson City, Nevada
201 North Carson Street, Suite 5 • Carson City, NV 89701
Office: (775) 887-2092 • Fax: (775) 887-2102



Treasurer's Office to exempt these five parcels from future taxation and billing while they remain the property of Carson City. Should you require any additional information about this matter, please let me know.

Sincerely,

Andrew Rasor, Treasurer

Consolidated Municipality of Carson City, Nevada

Attachments: A: 6577 Copper Mountain Drive, Carson City, Nevada/ APN 010-751-17

B: 6545 Copper Mountain Drive, Carson City, Nevada/ APN 010-751-32

C: 6561 Copper Mountain Drive, Carson City, Nevada/ APN 010-751-33

D: 1233 Eagle Peak Court, Carson City, Nevada/ APN 010-753-18

E: 6995 Wheeler Peak Drive, Carson City, Nevada/ APN 010-754-01

F: Google Satellite and Terrain Maps Showing APN 010-751-17, APN 010-751-32, APN 010-751-33, APN 010-753-18, and APN 010-754-01



ATTACHMENT A:

6577 Copper Mountain Drive Carson City, Nevada APN 010-751-17

OFFICE OF THE TREASURER
Consolidated Municipality of Carson City, Nevada
201 North Carson Street, Suite 5 • Carson City, NV 89701
Office: (775) 887-2092 • Fax: (775) 887-2102



March 31, 2023

Carson City, Parks Dept, City Of Carson City 3303 Butti Wy #9 Carson City, NV 89701

Re:

First Delinquency Notice

Parcel # 010-751-17/6577 Copper Mountain Dr

Dear City Of Carson City,

As required by the applicable provisions of Nevada Revised Statute (NRS) 361.5648, 361.570, and 361.585, the Carson City Treasurer's Office is notifying you that the real property taxes for this parcel are currently delinquent. The following lists the current amount(s) owed for this parcel as of the date of this letter; please contact the Carson City Treasurer's Office for an updated amount owed:

| Date Due | Tax Amount | Penalties | Fees | Total Due |
|--------------------|------------|-----------|------|---------------|
| Prior Tax/Fee | 0.00 | 0.00 | 0.00 | 0.00 |
| Current Year | 71.25 | 2.85 | 2.00 | 76.1 |
| TOTAL AMOUNT OWED: | | | | \$76.1 |

Please know that if the Carson City Treasurer's Office does not receive the **total amount owed by May 3, 2023,** NRS 361.565 requires the Carson City Treasurer's Office to advertise any parcel having any unpaid property tax amount in the *Nevada Appeal* at the property owner's expense. In addition, if the Carson City Treasurer's Office does not receive the full amount of taxes and fees owed for this parcel by the first Monday in June of this tax year, NRS 361.570 requires the Carson City Treasurer to issue a Trustee's Certificate against this parcel for a period of two years, which must include all accruing penalties, interest, and other costs. If the Carson City Treasurer does not receive the full payment of all taxes, penalties, interest, and other costs for this parcel after the time for redemption has expired, Nevada law requires the Carson City Treasurer to begin the process to sell this parcel to recover all taxes, penalties, interest, costs, and other fees owed for this parcel to the Consolidated Municipality of Carson City.

You can send your payment to any of the following options:

Online at https://carsoncitynv.devnetwedge.com/

Online bill-pay through your bank (please be sure to include your parcel number)

In-person or by mail:

Carson City Treasurer,

201 N. Carson Street, Suite 5

Carson City, Nevada 89701

Payment box (green) located on the east side of City Hall, 201 N. Carson Street, Carson City, Nevada

The Carson City Treasurer's Office appreciates your attention to this matter, and if you have already submitted your payment, and your full payment has crossed in the mail with this notice, please accept our thanks.

Sincerely,

Qualifysar

Andrew Rasor, Treasurer and Ex-Officio Tax Receiver

OFFICE OF THE TREASURER
Consolidated Municipality of Carson City
201 North Carson Street, Suite 5 • Carson City, NV 89701
Office: (775) 887-2092 • Fax: (775) 887-2102

Doc # 535599

Recorded 9/23/2022 9:57 AM Requested by CARSON CITY CLERK TO THE BOARD

Carson City NV Aubrey Rowlatt Clerk - Recorder Pg 1 of 3 Fee: \$0.00 Recorded By: CS

ACCEPTANCE OF DEDICATION OF LAND FOR PUBLIC RECREATION PURPOSES

APN#: 010-751-17

GRANTOR:

LENNAR RENO, LLC

GRANTEE:

CARSON CITY, NEVADA

A PORTION OF THE NE 1/4, SEC. 5, T.14 N., R.20 E., M.D.M.

CARSON CITY, A CONSOLIDATED MUNICIPALITY OF THE STATE OF NEVADA, HEREBY ACCEPTS THE DEDICATION IN FEE, for public use, of lands owned by Lennar Reno, LLC, more specifically described as follows:

THAT AREA OFFERED FOR DEDICATION SHOWN AS COMMON AREA "A" (APN 010-751-17) CONTAINING 66,223 SQUARE FEET PLUS OR MINUS, AS SHOWN ON MAP 2976, FINAL MAP FOR SCHULZ SUBDIVISION - PHASE 4, FILE NO. 499222 IN THE OFFICIAL RECORDS OF CARSON CITY, NEVADA, AS SHOWN ON EXHIBIT "A" ATTACHED HERETO.

TOGETHER WITH the tenements, hereditaments, appurtenances, reversions, remainders, rents, issues, and profits thereof unto the GRANTEE and to its assigns, forever.

IN WITNESS WHEREOF: I have hereunto set my hand, this 22 day of 2022.

GRANTEE, CARSON CITY

APPROVED

REVIEWED AND RECOMMENDED BY:

City Engineer

APPROVED AS TO FORM:

Date

Benjamin K Johnson 9/9/22 Carson City District Attorney Date

Benomin R. Vohnson

Page 1 of 1

EXHIBIT "A" COMMON AREA "A"

All that certain real property situated within the Northeast One-Quarter (NE½) of the Section 5, Township 14 North, Range 20 East, M.D.M., Carson City, State of Nevada, further described as follows:

Common Area "A" as shown on the Final Map for Schulz Ranch Subdivision – Phase 4, filed in Book 11, Page 2976, as filed number 499222, filed October 7, 2019, in the Official Records of Carson City, Nevada.

Containing 66,223 square feet, more or less.

The Basis of Bearing for this description is Nevada State Plane Coordinate System, West Zone, NAD 27, Carson City Modified as determined from G.P.S. observations of the found monuments "Hill" and "230103L", using the ground coordinates as published by the City of Carson. combined ground to grid scale factor: 0.9997992943. all distance shown hereon are ground distances. to translate from NAD27 to NAD83/94 move Grid Coordinates North 09°11'43" East, 13,294,177.17 feet.

SURVEYOR'S CERTIFICATE

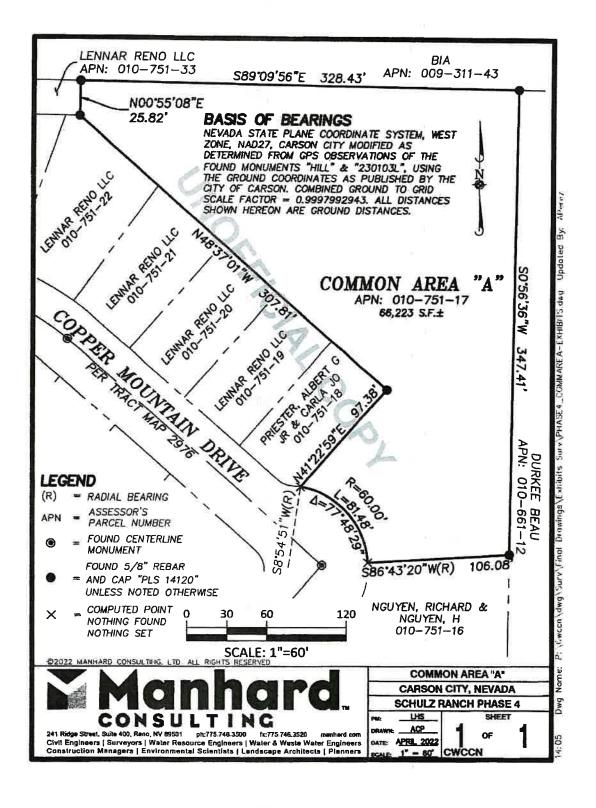
I hereby certify that the attached legal description was prepared by me or under my direct supervision and is accurate to the best of my knowledge and belief.

Lee H. Smithson Nevada PLS 5097 For and on behalf of



241 RIDGE STREET, 4TH FLOOR RENO, NEVADA 89501 (775) 887-5222







ATTACHMENT B:

6545 Copper Mountain Drive Carson City, Nevada APN 010-751-32

OFFICE OF THE TREASURER
Consolidated Municipality of Carson City, Nevada
201 North Carson Street, Suite 5 • Carson City, NV 89701
Office: (775) 887-2092 • Fax: (775) 887-2102



March 31, 2023

Carson City, Parks Dept, City Of Carson City 3303 Butti Wy #9 Carson City, NV 89701

Re:

First Delinquency Notice

Parcel # 010-751-32/6545 Copper Mountain Dr

Dear City Of Carson City,

As required by the applicable provisions of Nevada Revised Statute (NRS) 361.5648, 361.570, and 361.585, the Carson City Treasurer's Office is notifying you that the real property taxes for this parcel are currently delinquent. The following lists the current amount(s) owed for this parcel as of the date of this letter; please contact the Carson City Treasurer's Office for an updated amount owed:

| Date Due | Tax Amount | Penalties | Fees | Total Due |
|--------------------|------------|-----------|------|----------------------|
| Prior Tax/Fee | 0.00 | 0.00 | 0.00 | 0.00 |
| Current Year | 71.25 | 2.85 | 2.00 | 76.1 |
| TOTAL AMOUNT OWED: | | | | \$ <mark>76.1</mark> |

Please know that if the Carson City Treasurer's Office does not receive the **total amount owed by May 3, 2023,** NRS 361.565 requires the Carson City Treasurer's Office to advertise any parcel having any unpaid property tax amount in the *Nevada Appeal* at the property owner's expense. In addition, if the Carson City Treasurer's Office does not receive the full amount of taxes and fees owed for this parcel by the first Monday in June of this tax year, NRS 361.570 requires the Carson City Treasurer to issue a Trustee's Certificate against this parcel for a period of two years, which must include all accruing penalties, interest, and other costs. If the Carson City Treasurer does not receive the full payment of all taxes, penalties, interest, and other costs for this parcel after the time for redemption has expired, Nevada law requires the Carson City Treasurer to begin the process to sell this parcel to recover all taxes, penalties, interest, costs, and other fees owed for this parcel to the Consolidated Municipality of Carson City.

You can send your payment to any of the following options:

Online at https://carsoncitynv.devnetwedge.com/

Online bill-pay through your bank (please be sure to include your parcel number)

In-person or by mail: Carson City Treasurer,

201 N. Carson Street, Suite 5 Carson City, Nevada 89701

Payment box (green) located on the east side of City Hall, 201 N. Carson Street, Carson City, Nevada

The Carson City Treasurer's Office appreciates your attention to this matter, and if you have already submitted your payment, and your full payment has crossed in the mail with this notice, please accept our thanks.

Sincerely,

Andrew Rasor, Treasurer and Ex-Officio Tax Receiver

OFFICE OF THE TREASURER
Consolidated Municipality of Carson City
201 North Carson Street, Suite 5 • Carson City, NV 89701
Office: (775) 887-2092 • Fax: (775) 887-2102

Doc # 535601

Recorded 9/23/2022 9:57 AM Requested by CARSON CITY CLERK TO THE BOARD

Carson City NV

Aubrey Rowlatt Clerk - Recorder

Pg 1 of 3 Fee: \$0.00 Recorded By: CS

ACCEPTANCE OF DEDICATION OF LAND FOR PUBLIC RECREATION PURPOSES

APN#: 010-751-32

GRANTOR: LENNAR RENO, LLC

GRANTEE: CARSON CITY, NEVADA

A PORTION OF THE NE 1/4, SEC. 5, T.14 N., R.20 E., M.D.M.

CARSON CITY, A CONSOLIDATED MUNICIPALITY OF THE STATE OF NEVADA, HEREBY ACCEPTS THE DEDICATION IN FEE, for public use, of lands owned by Lennar Reno, LLC, more specifically described as follows:

THAT AREA OFFERED FOR DEDICATION SHOWN AS COMMON AREA "C" (APN 010-751-32) CONTAINING 3,673 SQUARE FEET PLUS OR MINUS, AS SHOWN ON MAP 2976, FINAL MAP FOR SCHULZ SUBDIVISION – PHASE 4, FILE NO. 499222 IN THE OFFICIAL RECORDS OF CARSON CITY, NEVADA, AS SHOWN ON EXHIBIT "A" ATTACHED HERETO.

TOGETHER WITH the tenements, hereditaments, appurtenances, reversions, remainders, rents, issues, and profits thereof unto the GRANTEE and to its assigns, forever.

IN WITNESS WHEREOF: I have hereunto set my hand, this ____ day of September

GRANTEE, CARSON CITY

APPROVED

Lori Bagwell, Mayor

Date

REVIEWED AND RECOMMENDED BY:

Raydall Rice P.E., City Engineer

Date

ATTECT.

Dete

Dentamin & Who

APPROVED AS TO FORM:

District Attorney

1 1

Benjamin

JANSON

Page 1 of 1

EXHIBIT "A" COMMON AREA "C"

All that certain real property situated within the Northeast One-Quarter (NE½) of the Section 5, Township 14 North, Range 20 East, M.D.M., Carson City, State of Nevada, further described as follows:

Common Area "C" as shown on the Final Map for Schulz Ranch Subdivision – Phase 4, filed in Book 11, Page 2976, as filed number 499222, filed October 7, 2019, in the Official Records of Carson City, Nevada.

Containing 3,673 square feet, more or less.

The Basis of Bearing for this description is Nevada State Plane Coordinate System, West Zone, NAD 27, Carson City Modified as determined from G.P.S. observations of the found monuments "Hill" and "230103L", using the ground coordinates as published by the City of Carson. combined ground to grid scale factor: 0.9997992943. all distance shown hereon are ground distances. to translate from NAD27 to NAD83/94 move Grid Coordinates North 09°11'43" East, 13,294,177.17 feet.

SURVEYOR'S CERTIFICATE

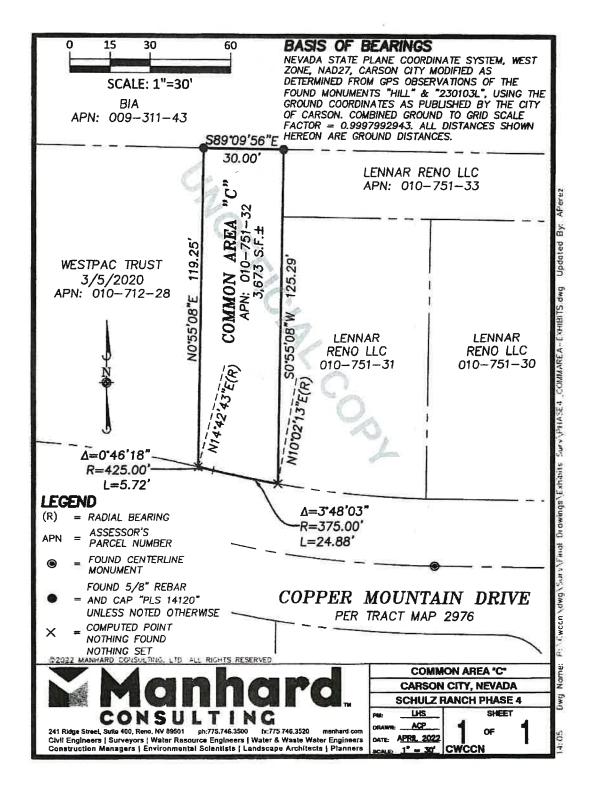
I hereby certify that the attached legal description was prepared by me or under my direct supervision and is accurate to the best of my knowledge and belief.

Lee H. Smithson Nevada PLS 5097 For and on behalf of



241 RIDGE STREET, 4^{τH} FLOOR RENO, NEVADA 89501 (775) 887-5222







ATTACHMENT C:

6561 Copper Mountain Drive Carson City, Nevada APN 010-751-33

OFFICE OF THE TREASURER
Consolidated Municipality of Carson City, Nevada
201 North Carson Street, Suite 5 • Carson City, NV 89701
Office: (775) 887-2092 • Fax: (775) 887-2102



March 31, 2023

Carson City, Parks Dept, City Of Carson City 3303 Butti Wy #9 Carson City, NV 89701

Re:

First Delinquency Notice

Parcel # 010-751-33/6561 Copper Mountain Dr

Dear City Of Carson City,

As required by the applicable provisions of Nevada Revised Statute (NRS) 361.5648, 361.570, and 361.585, the Carson City Treasurer's Office is notifying you that the real property taxes for this parcel are currently delinquent. The following lists the current amount(s) owed for this parcel as of the date of this letter; please contact the Carson City Treasurer's Office for an updated amount owed:

| Date Due | Tax Amount | Penalties | Fees | Total Due |
|--------------------|------------|-----------|------|---------------|
| Prior Tax/Fee | 0.00 | 0.00 | 0.00 | 0.00 |
| Current Year | 71.25 | 2.85 | 2.00 | 76.1 |
| TOTAL AMOUNT OWED: | | | | \$76.1 |

Please know that if the Carson City Treasurer's Office does not receive the **total amount owed by May 3, 2023,** NRS 361.565 requires the Carson City Treasurer's Office to advertise any parcel having any unpaid property tax amount in the *Nevada Appeal* at the property owner's expense. In addition, if the Carson City Treasurer's Office does not receive the full amount of taxes and fees owed for this parcel by the first Monday in June of this tax year, NRS 361.570 requires the Carson City Treasurer to issue a Trustee's Certificate against this parcel for a period of two years, which must include all accruing penalties, interest, and other costs. If the Carson City Treasurer does not receive the full payment of all taxes, penalties, interest, and other costs for this parcel after the time for redemption has expired, Nevada law requires the Carson City Treasurer to begin the process to sell this parcel to recover all taxes, penalties, interest, costs, and other fees owed for this parcel to the Consolidated Municipality of Carson City.

You can send your payment to any of the following options:

Online at https://carsoncitynv.devnetwedge.com/

Online bill-pay through your bank (please be sure to include your parcel number)

In-person or by mail:

Carson City Treasurer,

201 N. Carson Street, Suite 5

Carson City, Nevada 89701

Payment box (green) located on the east side of City Hall, 201 N. Carson Street, Carson City, Nevada

The Carson City Treasurer's Office appreciates your attention to this matter, and if you have already submitted your payment, and your full payment has crossed in the mail with this notice, please accept our thanks.

Sincerely,

Qualifysar

Andrew Rasor, Treasurer and Ex-Officio Tax Receiver

OFFICE OF THE TREASURER
Consolidated Municipality of Carson City
201 North Carson Street, Suite 5 • Carson City, NV 89701
Office: (775) 887-2092 • Fax: (775) 887-2102

Doc # 535598

Recorded 9/23/2022 9:57 AM Requested by CARSON CITY CLERK TO THE BOARD

Carson City NV Aubrey Roy latt Clerk - Recorder

Pg 1 of 3 Hee: \$0.00 Recorded By: CS

ACCEPTANCE OF DEDICATION OF LAND FOR PUBLIC RECREATION PURPOSES

APN#: 010-751-33

GRANTOR: LENNAR RENO, LLC

GRANTEE: CARSON CITY, NEVADA

A PORTION OF THE NE 1/4, SEC. 5, T.14 N., R.20 E., M.D.M.

CARSON CITY, A CONSOLIDATED MUNICIPALITY OF THE STATE OF NEVADA, HEREBY ACCEPTS THE DEDICATION IN FEE, for public use, of lands owned by Lennar Reno, LLC, more specifically described as follows:

THAT AREA OFFERED FOR DEDICATION SHOWN AS COMMON AREA "B" (APN 010-751-33) CONTAINING 13,703 SQUARE FEET PLUS OR MINUS, AS SHOWN ON MAP 2976, FINAL MAP FOR SCHULZ SUBDIVISION - PHASE 4, FILE NO. 499222 IN THE OFFICIAL RECORDS OF CARSON CITY, NEVADA, AS SHOWN ON EXHIBIT "A" ATTACHED HERETO,

TOGETHER WITH the tenements, hereditaments, appurtenances, reversions, remainders, rents, issues, and profits thereof unto the GRANTEE and to its assigns, forever.

IN WITNESS WHEREOF: I have hereunto set my hand, this 22 day of 3co tember 2022.

GRANTEE, CARSON CITY

APPROVED

Lori Bagwell, Mayor

REVIEWED AND RECOMMENDED BY:

City Engineer

APPROVED AS TO FORM:

9-22-22 Benjamin R Jelysn 9/19/22
Date Benjamin R. Johnson

Page 1 of 1

EXHIBIT "A" COMMON AREA "B"

All that certain real property situated within the Northeast One-Quarter (NE½) of the Section 5, Township 14 North, Range 20 East, M.D.M., Carson City, State of Nevada, further described as follows:

Common Area "B" as shown on the Final Map for Schulz Ranch Subdivision – Phase 4, filed in Book 11, Page 2976, as filed number 499222, filed October 7, 2019, in the Official Records of Carson City, Nevada.

Containing 13,703 square feet, more or less.

The Basis of Bearing for this description is Nevada State Plane Coordinate System, West Zone, NAD 27, Carson City Modified as determined from G.P.S. observations of the found monuments "Hill" and "230103L", using the ground coordinates as published by the City of Carson. combined ground to grid scale factor: 0.9997992943. all distance shown hereon are ground distances. to translate from NAD27 to NAD83/94 move Grid Coordinates North 09°11'43" East, 13,294,177.17 feet.

SURVEYOR'S CERTIFICATE

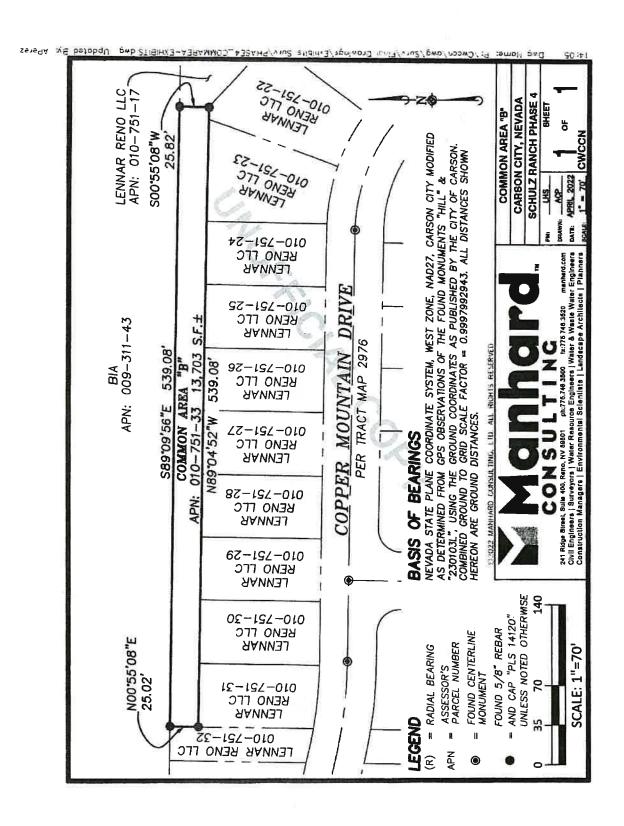
I hereby certify that the attached legal description was prepared by me or under my direct supervision and is accurate to the best of my knowledge and belief.

Lee H. Smithson Nevada PLS 5097 For and on behalf of



241 RIDGE STREET, 4TH FLOOR RENO, NEVADA 89501 (775) 887-5222







ATTACHMENT D:

1233 Eagle Peak Court Carson City, Nevada APN 010-753-18

OFFICE OF THE TREASURER
Consolidated Municipality of Carson City, Nevada
201 North Carson Street, Suite 5 • Carson City, NV 89701
Office: (775) 887-2092 • Fax: (775) 887-2102



March 31, 2023

Carson City, Parks Dept, City Of Carson City 3303 Butti Wy #9 Carson City, NV 89701

Re:

First Delinquency Notice

Parcel # 010-753-18/ 1233 Eagle Peak Ct

Dear City Of Carson City,

As required by the applicable provisions of Nevada Revised Statute (NRS) 361.5648, 361.570, and 361.585, the Carson City Treasurer's Office is notifying you that the real property taxes for this parcel are currently delinquent. The following lists the current amount(s) owed for this parcel as of the date of this letter; please contact the Carson City Treasurer's Office for an updated amount owed:

| Date Due | Tax Amount | Penalties | Fees | Total Due |
|--------------------|------------|-----------|------|----------------------|
| Prior Tax/Fee | 0.00 | 0.00 | 0.00 | 0.00 |
| Current Year | 71.25 | 2.85 | 2.00 | 76.1 |
| TOTAL AMOUNT OWED: | | | | \$ <mark>76.1</mark> |

Please know that if the Carson City Treasurer's Office does not receive the **total amount owed by May 3, 2023,** NRS 361.565 requires the Carson City Treasurer's Office to advertise any parcel having any unpaid property tax amount in the *Nevada Appeal* at the property owner's expense. In addition, if the Carson City Treasurer's Office does not receive the full amount of taxes and fees owed for this parcel by the first Monday in June of this tax year, NRS 361.570 requires the Carson City Treasurer to issue a Trustee's Certificate against this parcel for a period of two years, which must include all accruing penalties, interest, and other costs. If the Carson City Treasurer does not receive the full payment of all taxes, penalties, interest, and other costs for this parcel after the time for redemption has expired, Nevada law requires the Carson City Treasurer to begin the process to sell this parcel to recover all taxes, penalties, interest, costs, and other fees owed for this parcel to the Consolidated Municipality of Carson City.

You can send your payment to any of the following options:

Online at https://carsoncitynv.devnetwedge.com/

Online bill-pay through your bank (please be sure to include your parcel number)

In-person or by mail: Cars

Carson City Treasurer, 201 N. Carson Street, Suite 5

Carson City, Nevada 89701

Payment box (green) located on the east side of City Hall, 201 N. Carson Street, Carson City, Nevada

The Carson City Treasurer's Office appreciates your attention to this matter, and if you have already submitted your payment, and your full payment has crossed in the mail with this notice, please accept our thanks.

Sincerely,

Andrew Rasor, Treasurer and Ex-Officio Tax Receiver

OFFICE OF THE TREASURER
Consolidated Municipality of Carson City
201 North Carson Street, Suite 5 • Carson City, NV 89701
Office: (775) 887-2092 • Fax: (775) 887-2102

Doc # 535597

Recorded 9/23/2022 9:57 AM Requested by CARSON CITY CLERK TO THE BOARD

Carson City

Aubrey Rowlatt Clerk - Recorder

Pg 1 of 4 Fee: \$0.00 Recorded By: CS

ACCEPTANCE OF DEDICATION OF LAND FOR PUBLIC RECREATION PURPOSES

APN#: 010-753-18

GRANTOR: LENNAR RENO, LLC

GRANTEE: CARSON CITY, NEVADA

A PORTION OF THE NE 1/4, SEC. 5, T.14 N., R.20 E., M.D.M.

CARSON CITY, A CONSOLIDATED MUNICIPALITY OF THE STATE OF NEVADA, HEREBY ACCEPTS THE DEDICATION IN FEE, for public use, of lands owned by Lennar Reno, LLC, more specifically described as follows:

THAT AREA OFFERED FOR DEDICATION SHOWN AS COMMON AREA "D" (APN 010-753-18) CONTAINING 27,442 SQUARE FEET PLUS OR MINUS, AS SHOWN ON MAP 2976, FINAL MAP FOR SCHULZ SUBDIVISION - PHASE 4, FILE NO. 499222 IN THE OFFICIAL RECORDS OF CARSON CITY, NEVADA, AS SHOWN ON EXHIBIT "A" ATTACHED HERETO.

TOGETHER WITH the tenements, hereditaments, appurtenances, reversions, remainders, rents, issues, and profits thereof unto the GRANTEE and to its assigns, forever.

IN WITNESS WHEREOF: I have hereunto set my hand, this 22 day of comber 2022.

9-22-22 Date

GRANTEE, CARSON CITY

APPROVED

REVIEWED AND RECOMMENDED BY:

APPROVED AS TO FORM:

Benjamin R. Johnson 9/9/22
Carson City District Attorney Date
Benjamin R. Johnson

Page 1 of 1

2 of 4

EXHIBIT "A" COMMON AREA "D"

All that certain real property situated within the Northeast One-Quarter (NE½) of the Section 5, Township 14 North, Range 20 East, M.D.M., Carson City, State of Nevada, further described as follows:

Common Area "D" as shown on the Final Map for Schulz Ranch Subdivision – Phase 4, filed in Book 11, Page 2976, as filed number 499222, filed October 7, 2019, in the Official Records of Carson City, Nevada.

Containing 27,442 square feet, more or less.

The Basis of Bearing for this description is Nevada State Plane Coordinate System, West Zone, NAD 27, Carson City Modified as determined from G.P.S. observations of the found monuments "Hill" and "230103L", using the ground coordinates as published by the City of Carson. combined ground to grid scale factor: 0.9997992943. all distance shown hereon are ground distances. to translate from NAD27 to NAD83/94 move Grid Coordinates North 09°11'43" East, 13,294,177.17 feet.

SURVEYOR'S CERTIFICATE

I hereby certify that the attached legal description was prepared by me or under my direct supervision and is accurate to the best of my knowledge and belief.

Lee H. Smithson
Nevada PLS 5097
For and on behalf of

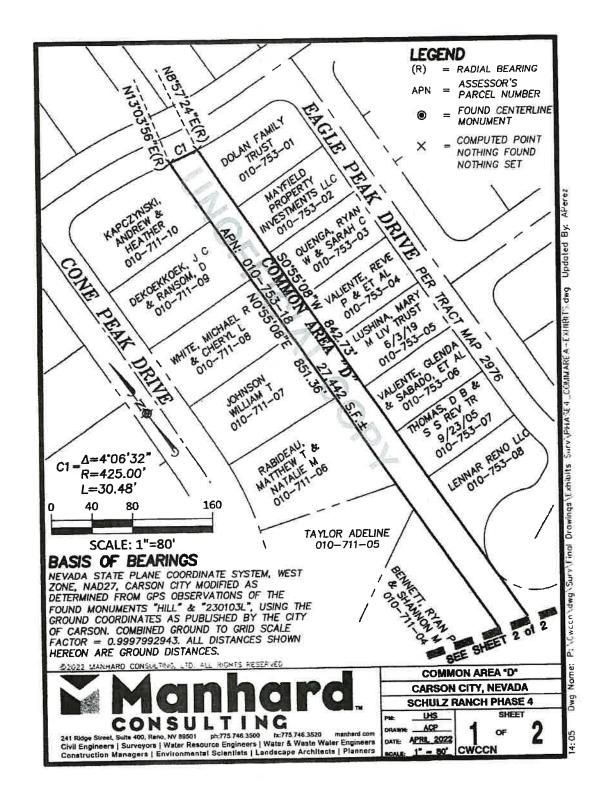
Manhard

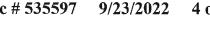
CONSULTING

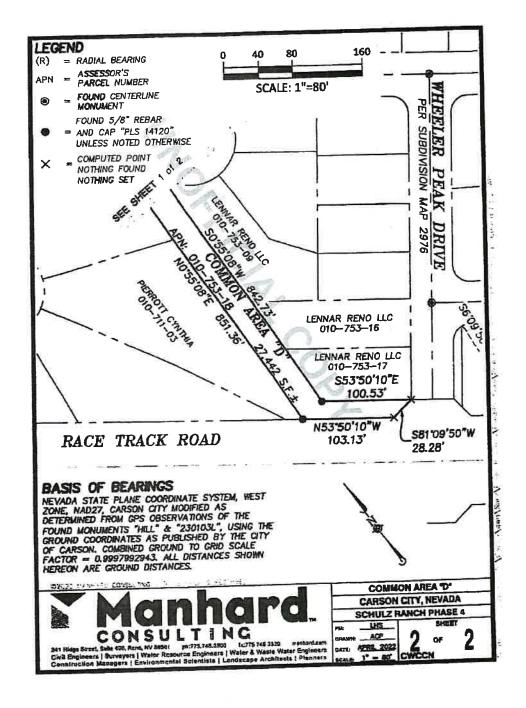
241 RIDGE STREET, 4TH FLOOR
RENO, NEVADA 89501

(775) 887-5222











ATTACHMENT E:

6995 Wheeler Peak Drive Carson City, Nevada APN 010-754-01

OFFICE OF THE TREASURER
Consolidated Municipality of Carson City, Nevada
201 North Carson Street, Suite 5 • Carson City, NV 89701
Office: (775) 887-2092 • Fax: (775) 887-2102



March 31, 2023

Carson City, Parks Dept, City Of Carson City 3303 Butti Wy #9 Carson City, NV 89701

Re:

First Delinquency Notice

Parcel # 010-754-01/6995 Wheeler Peak Dr

Dear City Of Carson City,

As required by the applicable provisions of Nevada Revised Statute (NRS) 361.5648, 361.570, and 361.585, the Carson City Treasurer's Office is notifying you that the real property taxes for this parcel are currently delinquent. The following lists the current amount(s) owed for this parcel as of the date of this letter; please contact the Carson City Treasurer's Office for an updated amount owed:

| Date Due | Tax Amount | Penalties | Fees | Total Due |
|--------------------|------------|-----------|----------------------|-----------|
| Prior Tax/Fee | 0.00 | 0.00 | 0.00 | 0.00 |
| Current Year | 71.25 | 2.85 | 2.00 | 76.1 |
| TOTAL AMOUNT OWED: | | | \$ <mark>76.1</mark> | |

Please know that if the Carson City Treasurer's Office does not receive the **total amount owed by May 3, 2023**, NRS 361.565 requires the Carson City Treasurer's Office to advertise any parcel having any unpaid property tax amount in the *Nevada Appeal* at the property owner's expense. In addition, if the Carson City Treasurer's Office does not receive the full amount of taxes and fees owed for this parcel by the first Monday in June of this tax year, NRS 361.570 requires the Carson City Treasurer to issue a Trustee's Certificate against this parcel for a period of two years, which must include all accruing penalties, interest, and other costs. If the Carson City Treasurer does not receive the full payment of all taxes, penalties, interest, and other costs for this parcel after the time for redemption has expired, Nevada law requires the Carson City Treasurer to begin the process to sell this parcel to recover all taxes, penalties, interest, costs, and other fees owed for this parcel to the Consolidated Municipality of Carson City.

You can send your payment to any of the following options:

Online at https://carsoncitynv.devnetwedge.com/

Online bill-pay through your bank (please be sure to include your parcel number)

In-person or by mail:

Carson City Treasurer, 201 N. Carson Street, Suite 5

Carson City, Nevada 89701

Payment box (green) located on the east side of City Hall, 201 N. Carson Street, Carson City, Nevada

The Carson City Treasurer's Office appreciates your attention to this matter, and if you have already submitted your payment, and your full payment has crossed in the mail with this notice, please accept our thanks.

Sincerely,

Andrew Rasor, Treasurer and Ex-Officio Tax Receiver

OFFICE OF THE TREASURER
Consolidated Municipality of Carson City
201 North Carson Street, Suite 5 • Carson City, NV 89701
Office: (775) 887-2092 • Fax: (775) 887-2102

Doc # 535600

Recorded 9/23/2022 9:57 AM Requested by CARSON CITY CLERK TO THE BOARD

Carson Cip NV Aubrey Rowlatt Clerk - Recorder

Pg 1 of 8 Fee: \$0.00

Recorded By: CS

ACCEPTANCE OF DEDICATION OF LAND FOR PUBLIC RECREATION PURPOSES

APN#: <u>010-754-01</u>

GRANTOR:

LENNAR RENO, LLC

GRANTEE:

CARSON CITY, NEVADA

A PORTION OF THE NE 1/4, SEC. 5, T.14 N., R.20 E., M.D.M.

CARSON CITY, A CONSOLIDATED MUNICIPALITY OF THE STATE OF NEVADA, HEREBY ACCEPTS THE DEDICATION IN FEE, for public use, of lands owned by Lennar Reno, LLC, more specifically described as follows:

THAT AREA OFFERED FOR DEDICATION SHOWN AS COMMON AREA "E" (APN 010-754-01) CONTAINING 823 SQUARE FEET PLUS OR MINUS, AS SHOWN ON MAP 2976, FINAL MAP FOR SCHULZ SUBDIVISION - PHASE 4, FILE NO. 499222 IN THE OFFICIAL RECORDS OF CARSON CITY, NEVADA, AS SHOWN ON EXHIBIT "A" ATTACHED HERETO.

TOGETHER WITH the tenements, hereditaments, appurtenances, reversions, remainders, rents, issues, and profits thereof unto the GRANTEE and to its assigns, forever.

IN WITNESS WHEREOF: I have hereunto set my hand, this 22 day of 31

GRANTEE, CARSON CITY

APPROVED

REVIEWED AND RECOMMENDED BY:

City Engineer

APPROVED AS TO FORM:

Benjamin R. Johnson

Page 1 of 1

EXHIBIT "A" COMMON AREA "E"

All that certain real property situated within the Northeast One-Quarter (NE½) of the Section 5, Township 14 North, Range 20 East, M.D.M., Carson City, State of Nevada, further described as follows:

Common Area "E" as shown on the Final Map for Schulz Ranch Subdivision – Phase 4, filed in Book 11, Page 2976, as filed number 499222, filed October 7, 2019, in the Official Records of Carson City, Nevada.

Containing 823 square feet, more or less.

The Basis of Bearing for this description is Nevada State Plane Coordinate System, West Zone, NAD 27, Carson City Modified as determined from G.P.S. observations of the found monuments "Hill" and "230103L", using the ground coordinates as published by the City of Carson. combined ground to grid scale factor: 0.9997992943. all distance shown hereon are ground distances. to translate from NAD27 to NAD83/94 move Grid Coordinates North 09°11'43" East, 13,294,177.17 feet.

SURVEYOR'S CERTIFICATE

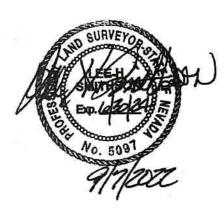
I hereby certify that the attached legal description was prepared by me or under my direct supervision and is accurate to the best of my knowledge and belief.

Lee H. Smithson
Nevada PLS 5097
For and on behalf of

Manhard

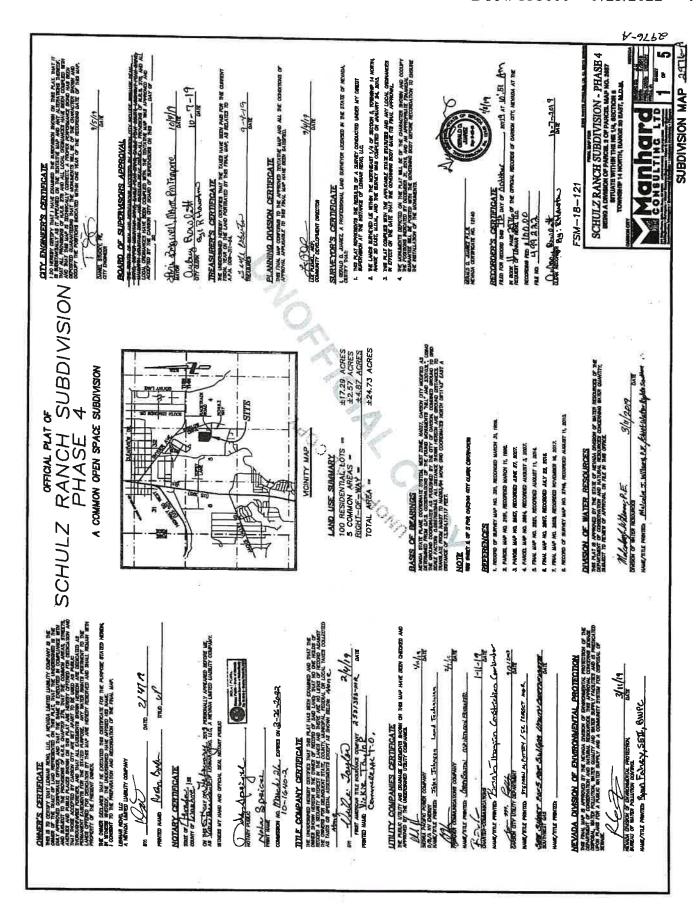
CONSULTING

241 RIDGE STREET, 4TH FLOOR
RENO, NEVADA 89501
(775) 887-5222

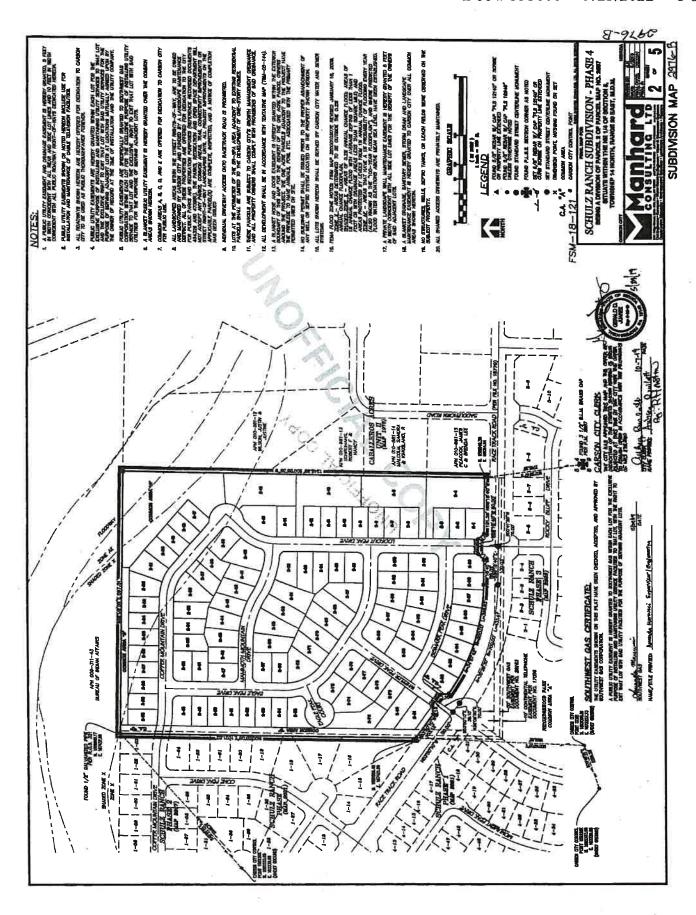


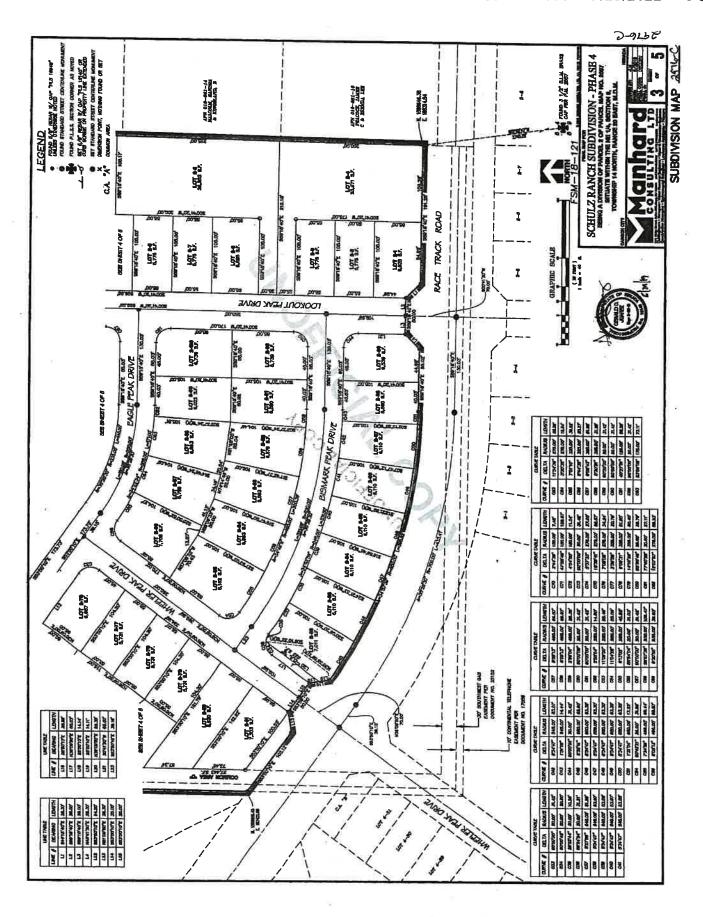
DATE: APRIL 2022

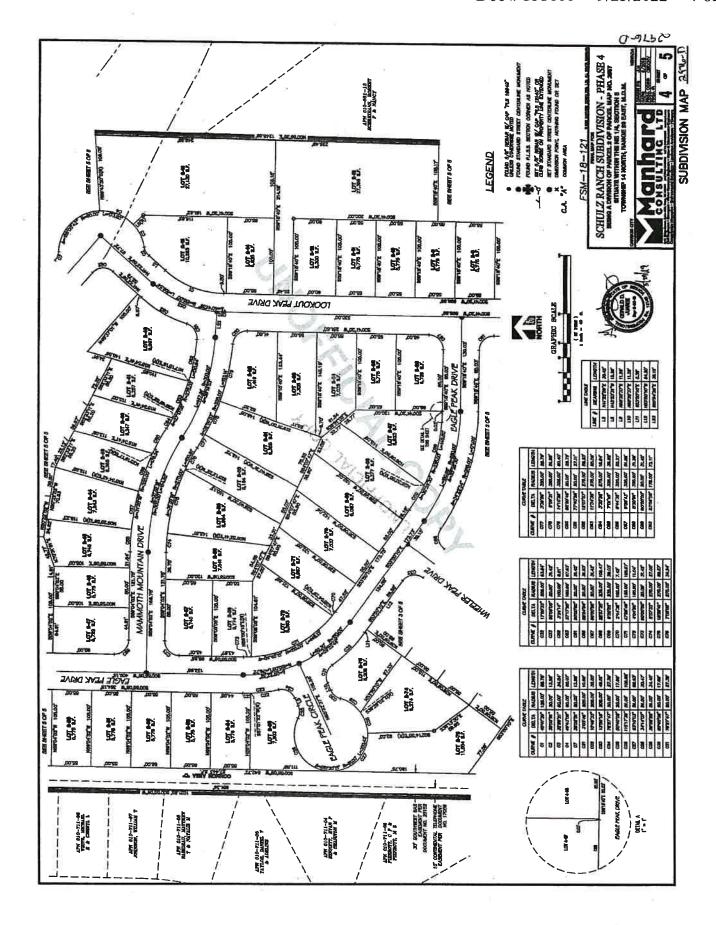
Civil Engineers | Surveyors | Water Resource Engineers | Water & Waste Water Engineers Construction Managers | Environmental Scientists | Landscape Architects | Planners

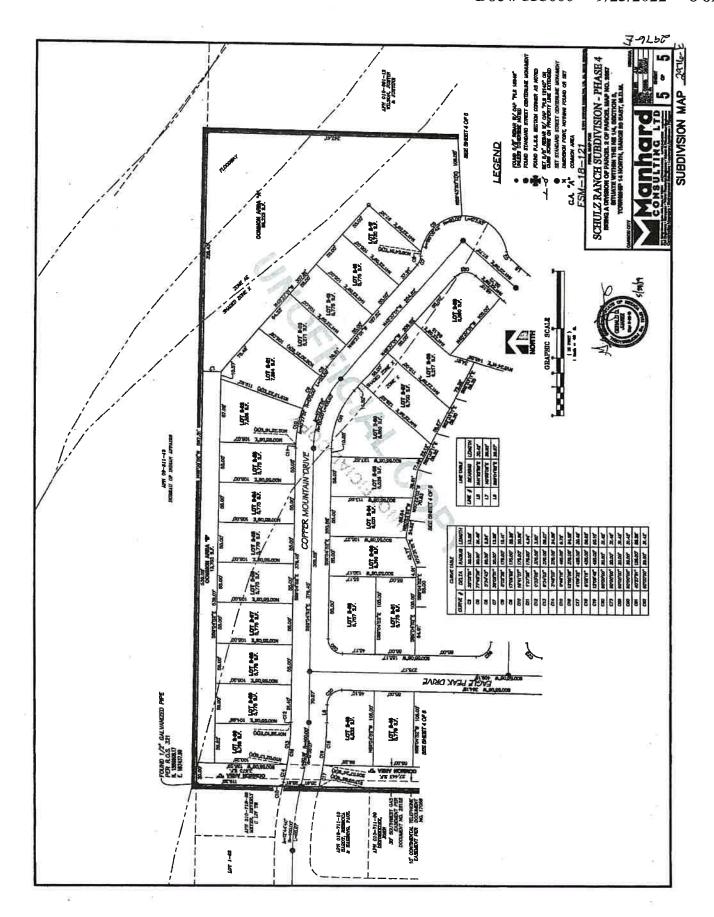














ATTACHMENT F:

Google Satellite and Terrain Maps Showing:

APN 010-751-17

APN 010-751-32

APN 010-751-33

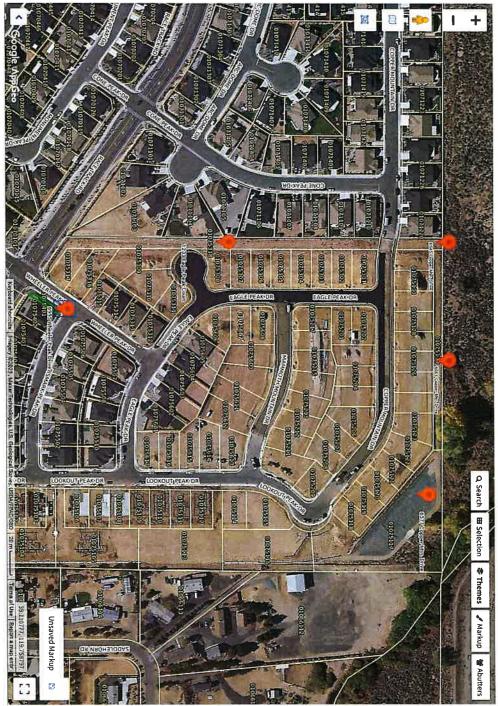
APN 010-753-18

APN 010-754-01

OFFICE OF THE TREASURER
Consolidated Municipality of Carson City, Nevada
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Google Satellite Map of APN 010-751-17 APN 010-751-32, APN 010-751-33, APN 010-753-18, and APN 010-754-01. (Date image obtained from Google: Monday, 5/1/23.) https://carsoncitynv.mapgeo.io/datasets/properties?abuttersDistance=300&basemap=googlegowallatest&latlng=39.108983%2C-119.755412&panel=themes&previewId=00931112&zoom=18

OFFICE OF THE TREASURER

Consolidated Municipality of Carson City, Nevada 201 North Carson Street, Suite 5 • Carson City, NV 89701 Office: (775) 887-2092 • Fax: (775) 887-2102





Google Terrain Map of APN 010-751-17 APN 010-751-32, APN 010-751-33, APN 010-753-18, and APN 010-754-01. (Date image obtained from Google: Monday, 5/1/23.) https://carsoncitynv.mapgeo.io/datasets/properties?abuttersDistance=300&basemap=googlegowallatest&latlng=39.108983%2C-119.755412&panel=themes&previewId=00931112&zoom=18

OFFICE OF THE TREASURER

Consolidated Municipality of Carson City, Nevada 201 North Carson Street, Suite 5 • Carson City, NV 89701 Office: (775) 887-2092 • Fax: (775) 887-2102 Email: treasurer@carson.org