



STAFF REPORT

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

Staff Contact: Hope Sullivan, Community Development Director

Agenda Title: For Possible Action: Discussion and possible action regarding (1) the consideration of complaints, protests and objections to the Fiscal Year (“FY”) 2024 Downtown Neighborhood Improvement District (“DNID”) assessment or the assessment roll or the propriety and advisability of amending the DNID ordinance and discussion; (2) the consideration of hardship determinations related to the FY 2024 DNID assessment and whether to direct the City Engineer to postpone the assessment for any approved hardship determination applicants; and (3) a resolution confirming the DNID assessment, dispensing with complaints, protests and objections to the assessment and the ordinance amendment, and ratifying the City Engineer’s FY 2024 assessment roll for the DNID. (Hope Sullivan, hsullivan@carson.org)

Staff Summary: Through Ordinance No. 2016-1, the Board of Supervisors (“Board”) established the DNID, whose purpose is to pay a portion of the cost of ongoing maintenance of streetscape improvements within the DNID area. Before the Board may levy the assessment or amend the DNID ordinance, the Board must hold this public hearing for the assessed property owners to present any complaints, protests or objections concerning the assessments or ordinance amendment; set aside, revise, correct or confirm the assessments and the ordinance amendments; and consider applications for hardship determinations. The estimated annual expenditures for FY 2024 are \$105,950, the City’s FY 2024 contribution is proposed to be \$37,284 and the property owner’s assessment for FY 2024 is proposed to be \$48,604 after reducing the assessment to draw down reserves. The assessment is distributed among the commercial property owners within the DNID as detailed in the resolution and assessment roll.

Agenda Action: Resolution **Time Requested:** 20 Minutes

Proposed Motion

After the public hearing to consider complaints, protests and objections, if any:

1. [If a qualifying hardship determination application is received and the Board chooses to approve it.]: I move to approve the hardship determination and direct the City Engineer to postpone the assessment for APN _____.

2. I move to adopt Resolution 2023-R-__.

Board's Strategic Goal

Economic Development

Previous Action

April 20, 2023 (Item 31A): The Board adopted Resolution 2023-R-08, adopting a provisional order to amend the ordinance establishing the DNID; reporting the City Engineer's estimated fiscal year 2024 assessment roll for the downtown neighborhood improvement district; identifying the cost to be paid by the DNID for the purpose of paying for maintenance of the downtown streetscape enhancement project; directing City staff to file the assessment roll with the Clerk's office; fixing the time and place to hear complaints, protests and objections regarding the assessment; and directing City staff to provide notice of the public hearings pursuant to NRS Chapter 271.

October 20, 2016 (Item 23A): The Board entered into an agreement with the DNID, a non-profit organization, relating to ongoing Downtown improvements and maintenance provisions.

January 7, 2016 (Item 19A): The Board approved an ordinance establishing the DNID. The Board subsequently enacted the DNID assessment for FY 2017 and each year thereafter.

Background/Issues & Analysis

The Board established the DNID in January 2016 to assess property owners to help pay for the ongoing maintenance of the Downtown Streetscape Enhancement Project improvements. Since that time, other areas have been added to the DNID for the maintenance of streetscape improvements. NRS Chapter 271 provides the annual procedures for implementing the DNID assessment and to amend the DNID ordinance. This item includes the required preliminary actions that must be completed before implementing the annual assessment of properties within the DNID or amending the DNID ordinance. Notification of the DNID assessment and the proposed amendment to the DNID ordinance, the procedures for applying for a hardship determination and the procedures for making complaints, protests and objections were sent out to each property owner within the DNID.

Public Hearing:

Under NRS 271.310, for the amendment of the DNID ordinance, and 271.380, for the annual assessment, the Board must hold a public hearing for property owners within the DNID to object to the amendment of the DNID ordinance or to make any complaints, protests or objections concerning the assessments or the assessment roll. A complaint, protest or objection may be made about: (1) the amendment of the DNID ordinance; (2) the assessment roll; (3) the regularity, validity and correctness of each assessment; (4) the amount of each assessment; or (5) the regularity, validity and correctness of any other proceeding concerning the DNID. Written complaints, protests or objections to the regularity, validity and correctness of the assessment roll, of each assessment and of the amount of the assessment levied on each tract must be filed in writing with the Clerk or the Planning Division of the Community Development Department at least three days before the assessment hearing. Any complaint, protest or objection to the assessment roll, the regularity, validity and correctness of each assessment, the amount of each assessment or the regularity, validity and correctness of any other proceedings occurring previously regarding the DNID shall be deemed waived unless filed in writing within the time and in the manner provided. As of May 8, 2023, when this staff report was submitted, no written protests had been received.

Hardship Determinations:

Under NRS 271.360 and the City's Hardship Determination Policy and Procedures ("Hardship Policy"), the Board must consider applications for hardship determinations before ratifying the annual DNID assessment roll. Property owners whose annual income is less than 50% of the median Carson City area annual income qualify for a hardship determination. Property owners approved for a hardship determination may have their DNID assessment deferred in accordance with NRS 271.360 and the Hardship Policy. As of May 8, 2023, when this staff report was submitted, no applications for hardship determination had been received.

Resolution:

Under NRS 271.320 and NRS 271. 385, after hearing and considering hardship determinations and all complaints, protests and objections to the DNID assessment or the DNID ordinance amendment, the Board must by resolution dispose of all complaints, protests and objections; confirm, correct, revise or set aside the proposed assessment; and/or confirm, correct or revise the ordinance amendment.

Attached to this staff report are the proposed resolution and the Carson City Hardship Determination Policy and Procedures.

Applicable Statute, Code, Policy, Rule or Regulation

NRS Chapter 271; Carson City Hardship Determination Policy and Procedures

Financial Information

Is there a fiscal impact? Yes

If yes, account name/number: DNID Assessment Revenue 7809883-411100

Is it currently budgeted? Yes

Explanation of Fiscal Impact: DNID Assessment revenue of \$48,604 will be posted to 7809883-411100 and the City will continue to pay its portion of downtown maintenance costs from the Redevelopment Administration Fund in the amount of \$37,284 which will be included in the Fiscal Year 2024 Final Budget.

Alternatives

- 1. Consider any applications for a hardship determination that are presented.
- 2. Do not adopt the resolution or ratify the assessment roll and/or provide alternative direction to staff.

Attachments:

[NID Hardship Determination Policy.pdf](#)

[DNID Reso Ratifying Assessment.pdf](#)

Board Action Taken:

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

(Vote Recorded By)



POLICY AND PROCEDURE

SUBJECT: NRS CHAPTER 271 HARDSHIP DETERMINATION

1.0 PURPOSE:

The purpose of this policy is to establish a procedure to allow a person whose property is included within the boundaries of an improvement or assessment district to apply for a hardship determination pursuant to the provisions of NRS Chapter 271.

2.0 APPLICABILITY:

This policy applies to the Downtown NID (Neighborhood Improvement District) and any subsequent NID created for the purposes of maintaining corridor improvements or any other purpose allowed by NRS Chapter 271.

3.0 POLICIES AND PROCEDURES:

3.1 Eligibility. Any person whose property is included within the boundaries of an improvement district may apply for a Hardship Determination.

3.2 Procedure.

3.2.1 A person who wishes to apply for a Hardship Determination (“applicant”) must file an application with the Carson City Human Services Department (“Department”), located at 900 E. Long Street, Carson City, Nevada, 89706, no later than three days prior to the hearing on the assessment roll for the NID. The application must be made on the form provided by the Department. The standards of eligibility to be applied by the Department in evaluating whether an applicant qualifies for a hardship determination include the following: the applicant must have property located within the NID and the applicant must have an income equal to or less than 50% of the area median income for Carson City, adjusted for household size, as determined by the United States Department of Housing and Urban Development.

3.2.2 After reviewing an application for a Hardship Determination, the Department shall submit a recommendation of approval or denial to the Board of Supervisors.

- 3.2.3 Before ratifying an assessment roll, the Board of Supervisors shall consider all applications for Hardship Determination, the Department's recommendations thereon, and make a final decision on each application consistent with the policies and standards of eligibility established by this policy. The Board of Supervisors shall direct the City Engineer to postpone an assessment in accordance with this policy for property identified in an application for a Hardship Determination which has been approved.
- 3.2.4 An applicant whose application for a Hardship Determination has been approved by the Board of Supervisors must apply for a renewal of the Hardship Determination every five years after the Board of Supervisors has approved the applicant's initial application unless the City has reason to believe a change in circumstances exists with respect to the applicant, in which case the Department may require the applicant to reapply for a Hardship Determination sooner than five years, but in no event may the Department or Board of Supervisors require an applicant to reapply for a Hardship Determination more than once per year. Applications for a renewal of Hardship Determination will be treated in the same or similar manner as an initial application for a Hardship Determination.

3.3 Postponement of Assessment.

- 3.3.1 An applicant whose application for a Hardship Determination has been approved by the Board of Supervisors shall pay the interest on the unpaid balance of the previous and current assessments at the same rate and terms as has been previously established by the Board of Supervisors for other assessments. The payment of such interest payments, including each installment thereof, is secured by a lien upon the applicant's property pursuant to NRS 271.420. The applicant's failure to make such interest payments shall entitle the City to proceed in accordance with NRS 271.545 through 271.630, including, but not limited to, instituting foreclosure proceedings against the applicant.
- 3.3.2 The assessment on property for which an application for a Hardship Determination has been approved by the Board of Supervisors will remain postponed until the earlier of any one or more of the following occurrences:
- a) The property is sold or transferred to a person other than the person to whom a Hardship Determination has been granted;
 - b) The term of the District's bonds expires, if applicable;
 - c) The applicant's application for renewal of the Hardship Determination has been denied by the Board of Supervisors;
 - d) The applicant fails to pay, in a timely manner, the interest on the unpaid balance of an assessment; or
 - e) The applicant pays all previous and current assessments.

Upon the occurrence of any of the first four items listed in this section, the applicant must begin paying off the balance of previous and current assessments and the interest thereon in no more than 20 semi-annual installments, or such lesser installments as may be specified by the Board of Supervisors, which may be prepaid at any time.

3.4 Other Provisions.

- 3.4.1 The Board of Supervisors shall not sell bonds on the basis of any assessments for which a Hardship Determination has been approved. The Surplus and Deficiency Fund ("Fund") to be established by resolution of the Board of Supervisors on or before an ordinance levying assessments is effective must be used for the payment of the costs of any projects assessed against property for which a Hardship Determination has been made. The Fund must be reimbursed when the balance of unpaid assessments are paid, including all interest paid during any applicant's period of postponement. If funds on deposit in the Fund are insufficient to pay the costs of any project assessed against property for which a Hardship Determination has been made, the Board of Supervisors shall not proceed with construction until funds have been made available to pay such costs.
- 3.4.2 All provisional order notices and notices of assessment hearings prepared by the City after the effective date of this ordinance must mention the availability of the City's Hardship Determination procedure. City officials, after the effective date of this policy, shall endeavor to make an effort to mention the City's Hardship Determination procedure whenever such official communicates in writing with property owners whose property will be assessed.
- 3.4.3 The officers of the City are hereby authorized and directed by the Board of Supervisors to take all action necessary or appropriate to effectuate the provisions of this policy.
- 3.4.4 If any section, paragraph, clause or other provision of this policy for any reason is held to be invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, clause or other provision shall not affect any of the remaining provisions of this policy.
- 3.4.5. This policy shall be in effect from and after its approval by the Board of Supervisors on June 2, 2016.

RESOLUTION NO. 2023-R-__

A RESOLUTION CONFIRMING THE DOWNTOWN NEIGHBORHOOD IMPROVEMENT DISTRICT (“DNID”) ASSESSMENT, DISPENSING WITH COMPLAINTS, PROTESTS AND OBJECTIONS TO THE ASSESSMENT AND THE DNID ORDINANCE AMENDMENT; AND RATIFYING THE CITY ENGINEER’S FISCAL YEAR 2024 ASSESSMENT ROLL FOR THE DNID.

WHEREAS, the Carson City Board of Supervisors (“Board”) adopted Ordinance No. 2016-1 pursuant to NRS Chapter 271 establishing the Downtown Neighborhood Improvement District (“DNID”) on January 7, 2016, to help pay for the ongoing maintenance of the street beautification project known as the Downtown Streetscape Enhancement Project, and that ordinance provided for the baseline property assessment as well as other requirements; and

WHEREAS, the Downtown Streetscape Enhancement Project was completed in 2018; and

WHEREAS, the Board is considering an amendment to the DNID ordinance; and

WHEREAS, the Board has determined the cost of maintenance to be paid by special assessments levied against the benefitted parcels within the DNID; and

WHEREAS, on May 18, 2023, the Board considered all applications for hardship determination and the recommendations of the Carson City Health and Human Services Department regarding such applications, and considered all complaints, protests and objections to the assessment and the amendment; and

WHEREAS, the Board has determined that the net cost of maintenance to be assessed to the benefitted parcels within the DNID in Fiscal Year (“FY”) 2024 is \$48,604;

NOW, THEREFORE, the Carson City Board of Supervisors resolves that:

1. The assessment to be paid by the DNID in FY 2024 for the purpose of paying for maintenance of the streetscape improvements in the DNID is \$48,604, and the FY 2024 DNID assessment roll for each property within the DNID is established as indicated in EXHIBIT A, attached hereto.

2. All complaints, protests and objections to the proposed assessment as presented at the public hearing for such matters on May 18, 2023 are hereby dispensed with.

3. All complaints, protests and objections to the proposed ordinance amendment as presented at the public hearing for such matters on May 18, 2023 are hereby dispensed with.

3. Pursuant to NRS 271.360, the assessment roll for the DNID is hereby ratified; the assessment roll contains, among other things:

- (a) The name and address of each last-known owner of each lot, tract or parcel of land to be assessed, or if not known, that the name is “unknown.”
- (b) A description of each lot, tract or parcel of land to be assessed, and the amount of the proposed assessment thereon, apportioned upon the basis of assessment heretofore determined by Ordinance 2016-1 establishing the DNID.

4. The assessment roll ratified herein shall be furnished to the Clerk-Recorder, filed in the office of the Clerk-Recorder and numbered, including the City Engineer’s certificate in the form provided in NRS 271.375.

5. 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 resolution.

ADOPTED this ____ day of _____ 2023.

AYES: Supervisors _____

NAYES: Supervisors _____

ABSENT: Supervisors _____

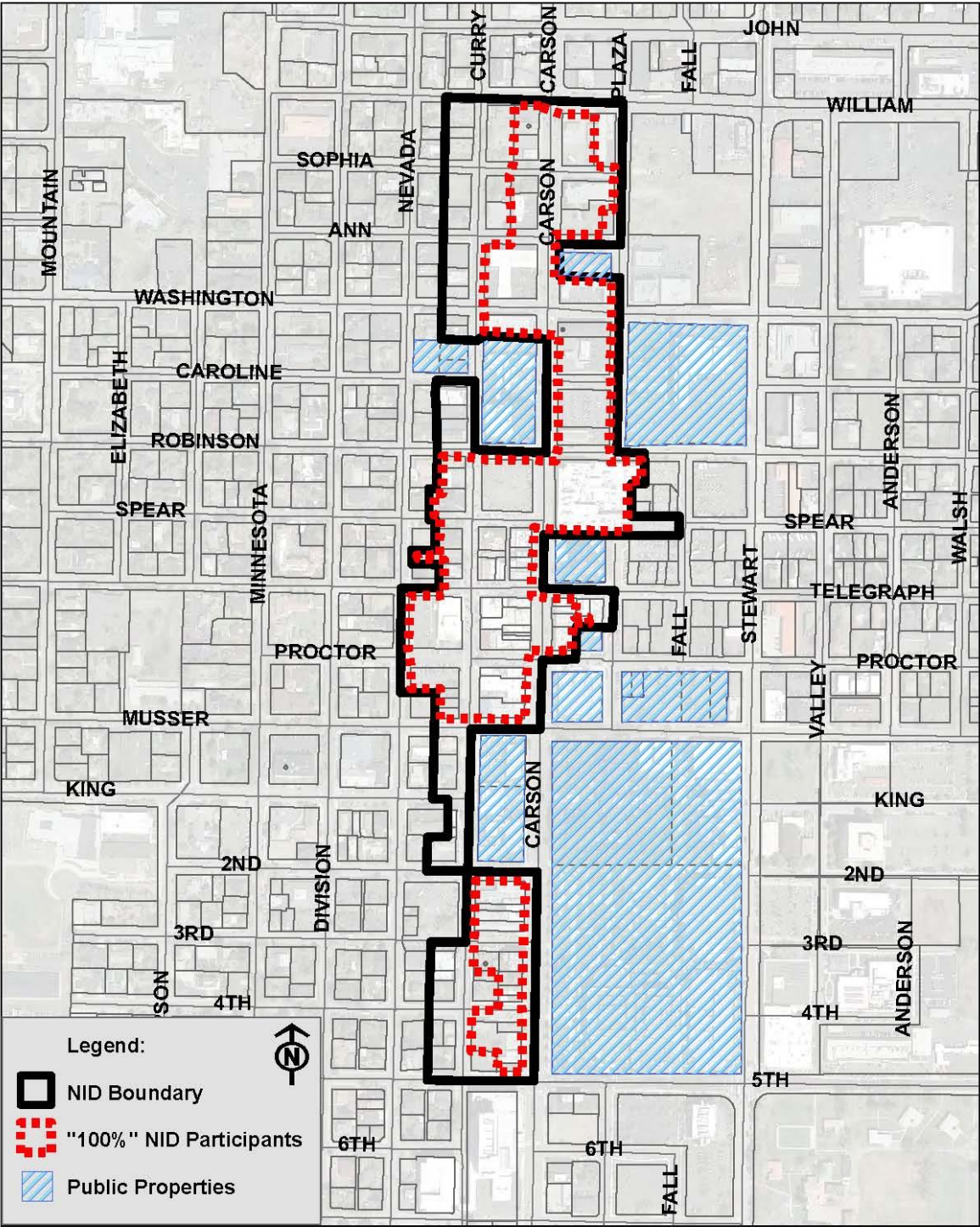
 LORI BAGWELL, Mayor

ATTEST:

 WILLIAM SCOTT HOEN, Clerk-Recorder

DOWNTOWN
NEIGHBORHOOD IMPROVEMENT DISTRICT

EXHIBIT A



Downtown Neighborhood Improvement District
FY 2024
City Engineer's Assessment Roll

State of Nevada }
 }
County of Carson City }

To the Board of Supervisors of Carson City, Nevada:

I hereby certify and report that the foregoing is the assessment roll and assessments made by me for the purpose of paying that part of the cost which you decided should be paid and borne by special assessment for the Downtown Neighborhood Improvement District for the maintenance of the Downtown Streetscape Enhancement Project; that in making such assessments, I have, as near as may be, and according to my best judgement, conformed in all things to the provisions of Chapter 271 of NRS.



Randall Rice, PE, City Engineer

Dated at Carson City, Nevada, April 11 , 2023.

	Parcel No	Property Location	Owner Name	Non-Res. Bldg size	Specia Benefit Factor	% total bldg size	Assessment \$	48,604
WEST SIDE OF CARSON ST								
<u>W WILLIAMS AND N CARSON</u>	00118499	1020 N CARSON ST	HEIDI'S DUTCH MILL	2,259	100%	2,259	0.50%	\$ 244
	00118407	1020 N CARSON ST	ROSENTHAL, DONALD M ET AL	0	100%	-	0.00%	\$ -
	00118408	1000 N CARSON ST	TERVEER, JOHN & BELL, MICHELLE	1,500	100%	1,500	0.33%	\$ 162
<u>SOPHIA AND N CARSON</u>	00118802	922 N CARSON STREET	BROGISH LLC	516	100%	516	0.11%	\$ 56
	00118804	900 N CARSON STREET	BROOKS, BENTLEY Y & MONICA	2,100	100%	2,100	0.47%	\$ 226
<u>ANN AND N CARSON</u>	00119401	800 N CARSON STREET	MAFFI, JOE ROBERT	37,838	100%	37,838	8.39%	\$ 4,080
<u>W WASHINGTON AND N CARSON</u>	00328304	716 N CARSON ST	KAPLAN FAMILY TRUST	19,927	100%	19,927	4.42%	\$ 2,149
<u>W ROBINSON AND N CARSON</u>	00322301	500 N CARSON ST	ADAMS CARSON LLC	0	100%	-	0.00%	\$ -
<u>W SPEAR AND N CARSON</u>	00322402	420 N CARSON ST	NORTHERN NV COMSTOCK INV LLC	5,439	100%	5,439	1.21%	\$ 586
	00322403	410 N CARSON ST	DOUGLASS DEVELOPMENT LLC	2,552	100%	2,552	0.57%	\$ 275
	00322404	408 N CARSON ST	CHANEY, EUGENE FAM LIMITED PART	2,769	100%	2,769	0.61%	\$ 299
	00322409	402 N CARSON ST	CHANEY, EUGENE FAM LIMITED PART	5,951	100%	5,951	1.32%	\$ 642
<u>W TELEGRAPH AND N CARSON</u>	00322902	320 N CARSON ST	320 NORTH CARSON STREET LLC	2,690	100%	2,690	0.60%	\$ 290
	00322903	318 N CARSON ST	COLE, JEFFREY N & DENISE M	13,441	100%	13,441	2.98%	\$ 1,449
	00322904	310 N CARSON ST	SCHMIDT, MARK & KIMBERLY TRUST	1,020	100%	1,020	0.23%	\$ 110
	00322905	308 N CARSON ST	SCHMIDT, MARK & KIMBERLY TRUST	1,275	100%	1,275	0.28%	\$ 137
	00322906	306 N CARSON ST	ADAMS 302 CARSON LLC	2,053	100%	2,053	0.46%	\$ 221
	00322907	302 N CARSON ST	ADAMS 302 CARSON LLC	8,748	100%	8,748	1.94%	\$ 943
<u>W PROCTOR AND N CARSON</u>	00321301	111 W PROCTOR ST	CARSON INCUBATOR I LLC	8,390	100%	8,390	1.86%	\$ 905
	00321302	206 N CARSON ST	WARREN, RICHARD & WARREN, DC TR	11,519	100%	11,519	2.56%	\$ 1,242
	00321303	202 N CARSON ST	KNASIAK, JAMES W & BETTY TRUST	9,426	100%	9,426	2.09%	\$ 1,016
<u>SECOND AND S CARSON</u>	00311206	123 W SECOND ST	LOPICCOLO FAMILY 1998 TRUST	10,243	100%	10,243	2.27%	\$ 1,104
	00311203	210 S CARSON ST	BODIE NEVADA TRUST 12/27/11	1,924	100%	1,924	0.43%	\$ 207
	00311204	217 S CURRY ST	MERCURY CLEANERS INC	5,746	100%	5,746	1.27%	\$ 620
	00311205	224 S CARSON ST	LOPICCOLO FAMILY 1998 TRUST	5,685	100%	5,685	1.26%	\$ 613
<u>THIRD AND S CARSON</u>	00311309	310 S CARSON ST	LOPICCOLO INVESTMENTS LLC	12,906	100%	12,906	2.86%	\$ 1,392
	00311310	S CARSON ST	BERNARD LLC	0	100%	-	0.00%	\$ -
	00311311	312 S CARSON ST	BERNARD LLC	2,890	100%	2,890	0.64%	\$ 312
	00311312	314 S CARSON ST	BERNARD LLC	1,925	100%	1,925	0.43%	\$ 208
<u>FOUTH AND S CARSON</u>	00311602	400 S CARSON ST	BORTOLIN LLC	0	100%	-	0.00%	\$ -
	00311601	410 S CARSON ST	BORTOLIN LLC	4,208	100%	4,208	0.93%	\$ 454
	00311605	418 S CARSON ST	NEVADA BUILDERS ALLIANCE	2,180	100%	2,180	0.48%	\$ 235
EAST SIDE OF CARSON ST								
<u>E WILLIAMS AND N CARSON</u>	00216503	1017 N CARSON ST	MAPP ENTERPRISES, INC	1,653	100%	1,653	0.37%	\$ 178
<u>SOPHIA AND N CARSON</u>	00216502	917 N CARSON ST	B P HOTEL, LLC	31,890	100%	31,890	7.07%	\$ 3,439
	00216501	901 N CARSON STREET	B P HOTEL, LLC	0	100%	-	0.00%	\$ -
<u>ANN AND N CARSON</u>	00216402	801 N CARSON ST	CAPITAL CITY FLATS LLC	10,531	100%	10,531	2.34%	\$ 1,136
<u>E WASHINGTON AND N CARSON</u>	00426101	113 E WASHINGTON ST	CARSON LODGE #1 - MASONIC LODGE	739	100%	739	0.16%	\$ 80
	00426102	705 N CARSON ST	LAMKIN, ROBERT L & ROBERTA J	1,731	100%	1,731	0.38%	\$ 187
<u>EAST CAROLINE AND N CARSON</u>	00426301	617 N CARSON ST	ADAMS CARSON LLC	0	100%	-	0.00%	\$ -

FY 2024 Downtown Neighborhood Improvement District Maintenance Engineer's Assessment Roll

EXHIBIT A

	00426302	601 N CARSON ST	PARDINI FAMILY PROPERTIES LLC	3,920	100%	3,920	0.87%	\$	423
<u>E ROBINSON AND N CARSON</u>	00421111	507 N CARSON ST	ADAMS CARSON LLC	79,378	100%	79,378	17.61%	\$	8,559
	00421402	E SPEAR ST	ADAMS CARSON LLC	0	100%	-	0.00%	\$	-
<u>E TELEGRAPH AND N CARSON</u>	00421503	319 N CARSON ST	DAVIS / BENTHAM LLC	4,320	100%	4,320	0.96%	\$	466
	00421504	315 N CARSON ST	YAPLE, JON M AND JEANNE	1,958	100%	1,958	0.43%	\$	211
	00421508	311 N CARSON ST	JOHNSON, THOMAS Y AND LINDA E	7,644	100%	7,644	1.70%	\$	824
	00421506	301 N CARSON ST	JOHNSON FAMILY REV TR 1/31/92	9,282	100%	9,282	2.06%	\$	1,001
CURRY STREET FRONTAGE - EAST									
<u>W WILLIAM AND N CURRY</u>	00118409	1007 N CURRY STREET	NDBT PROPERTIES LLC	4,506	75%	3,380	0.75%	\$	364
<u>SOPHIA AND N CURRY</u>	00118801	115 W SOPHIA	BROGISH LLC	0	75%	-	0.00%	\$	-
	00118803	110 W ANN	PROPERTY MANAGEMENT,CARSON CITY	0	75%	-	0.00%	\$	-
<u>SPEAR AND N CURRY</u>	00322401	411 N CURRY ST	NORTHERN NEVADA COMSTOCK INVEST	9,467	100%	9,467	2.10%	\$	1,021
	00322407	407 N CURRY ST	OLD GLOBE SALOON INC	1,641	100%	1,641	0.36%	\$	177
	00322406	110 W TELEGRAPH ST	JONES, K & M TRUST	6,160	100%	6,160	1.37%	\$	664
<u>W TELEGRAPH AND N CURRY</u>	00322408	108 W TELEGRAPH ST	CROWELL ENTERPRISES INC	2,311	100%	2,311	0.51%	\$	249
	00322901	111 W TELEGRAPH ST	BRUUN-ANDERSEN FAMILY EST TRUST	11,019	100%	11,019	2.44%	\$	1,188
<u>THIRD AND N CURRY</u>	00311315	S CURRY / THIRD	LOPICCOLO INVESTMENTS LLC	1,080	100%	1,080	0.24%	\$	116
	00311399	W THIRD ST	LOPICCOLO INVESTMENTS LLC	0	100%	-	0.00%	\$	-
	00311313	110 W FOURTH ST	BERNARD LLC	1,456	75%	1,092	0.24%	\$	118
	00311314	309 S CURRY ST	BERNARD LLC	0	75%	-	0.00%	\$	-
<u>W FOUTH AND N CURRY</u>	00311606	114 W FIFTH ST	NEVADA BUILDERS ALLIANCE	0	75%	-	0.00%	\$	-
<u>WILLIAM AND N CURRY</u>	00118302	1012 N CURRY ST	SHEERIN, MARY J & SHEERIN, ETAL	0	75%	-	0.00%	\$	-
	00118304	1008 N CURRY ST	FOUR WINDS, LLC	924	75%	693	0.15%	\$	75
	00118306	1002 N CURRY ST	LORENZ, ALLEN R TRUST 1/19/07	2,053	75%	1,540	0.34%	\$	166
<u>SOPHIA AND N CURRY</u>	00118707	910 N CURRY ST	C & A INVESTMENTS LLC	0	75%	-	0.00%	\$	-
	00118705	904 N CURRY ST	T C J ENTERPRISES LLC	936	75%	702	0.16%	\$	76
<u>ANN AND N CURRY</u>	00119302	812 N CURRY ST	ADAMS 800 N CURRY LLC	0	75%	-	0.00%	\$	-
	00119305	808 N CURRY ST	ADAMS 800 N CURRY LLC	0	75%	-	0.00%	\$	-
	00119306	802 N CURRY ST	ADAMS 800 N CURRY LLC	0	75%	-	0.00%	\$	-
<u>W WASHINGTON AND N CURRY</u>	00328202	714 N CURRY ST	MKR VENTURES LLC	1,433	75%	1,075	0.24%	\$	116
	00328203	710 N CURRY ST	GRAVES, BRANDI & JONES, LINDSEY	1,250	75%	938	0.21%	\$	101
<u>W CAROLINE AND N CURRY</u>	00328502	201 W CAROLINE ST	CARSON HEIGHTS LLC	11,684	75%	8,763	1.94%	\$	945
	00328503	N CURRY ST	CARSON HEIGHTS LLC	0	75%	-	0.00%	\$	-
	00328504	602 N CURRY ST	CHIM MARK H K & MARILYN M	2,446	75%	1,835	0.41%	\$	198
<u>W ROBINSON AND N CURRY</u>	00322202	512 N CURRY ST	KLETTE S & M E FAMILY TRUST	713	100%	713	0.16%	\$	77
	00322203	508 N CURRY ST	RPJ NV LLC	2,448	100%	2,448	0.54%	\$	264
	00322204	204 W SPEAR ST	BENGOCHEA LLC	3,307	100%	3,307	0.73%	\$	357
<u>W SPEAR AND N CURRY</u>	00322510	412 N CURRY ST	CAIN GARY	528	100%	528	0.12%	\$	57
	00322503	402 N CURRY ST	PRUETT FAMILY TRUST 6/10/04	2,297	100%	2,297	0.51%	\$	248
	00322506	405 N NEVADA ST	PRUETT FAMILY TRUST	1,309	100%	1,309	0.29%	\$	141
<u>W TELEGRAPH AND N CURRY</u>	00322802	308 N CURRY ST	ADAMS 308 N CURRY LLC	21,826	100%	21,777	4.83%	\$	2,348
<u>W PROCTOR AND N CURRY</u>	00321206	234 N CURRY ST	ADAMS 308 N CURRY LLC	0	100%	-	0.00%	\$	-
	00321203	208 N CURRY ST	PLATINUM QUAIL LLC SERIES A	1,853	100%	1,853	0.41%	\$	200

FY 2024 Downtown Neighborhood Improvement District Maintenance Engineer's Assessment Roll

EXHIBIT A

	00321204	206 N CURRY ST	CC CONCIERGE LLC	1,333	100%	1,333	0.30%	\$	144
	00321205	202 N CURRY ST	WARREN, RICHARD AND WARREN DC TR	1,242	100%	1,242	0.28%	\$	134
<u>W MUSSER AND N CURRY</u>	00321502	112 N CURRY ST	CURRY MUSSER PROCTOR & GREEN LLC	1,303	75%	977	0.22%	\$	105
	00321504	102 N CURRY ST	NEVADA PRESS FOUNDATION	3,541	75%	2,656	0.59%	\$	286
<u>W KING AND N CURRY</u>	00321710	201 W KING ST	201 W KING STREET LLC	2,788	75%	2,091	0.46%	\$	225
	00321711	106 S CURRY ST	JOOST, KAREN	954	75%	716	0.16%	\$	77
	00321713	110 S CURRY ST	SUMMO, DONALD W & EILENE H TR	1,123	75%	842	0.19%	\$	91
<u>W SECOND AND S CURRY</u>	00311401	300 S CURRY ST	SIERRA NV ASSOC OF REALTORS INC	5,528	75%	4,146	0.92%	\$	447
	00311403	314 S CURRY ST	SIERRA NV ASSOC OF REALTORS INC	0	75%	-	0.00%	\$	-
	00311404	310 S CURRY ST	BROWN, RANDY J INVESTMENTS LLC	1,419	75%	1,064	0.24%	\$	115
<u>W FOURTH AND S CURRY</u>	00311503	201 W FOURTH ST	BROWN, RANDY J INVESTMENTS LLC	0	75%	-	0.00%	\$	-
	00311505	202 W FIFTH ST	LANGSON, DON K	0	75%	-	0.00%	\$	-
	00311502	205 W FOURTH ST	BROWN, RANDY J INVESTMENTS LLC	0	75%	-	0.00%	\$	-
PLAZA STREET FRONTAGE									
<u>WILLIAMS AND PLAZA</u>	00216504	1000 N PLAZA STREET	M & M BIGUE INVESTMENTS LLC	5,239	75%	3,929	0.87%	\$	424
<u>SOPHIA AND PLAZA</u>	00216505	110 E ANN STREET	SALAS, ANGELICA	2,465	75%	1,849	0.41%	\$	199
<u>E TELEGRAPH AND PLAZA</u>	00421502	107 E TELEGRAPH	T.L.A.C.P., LLC	2,150	75%	1,613	0.36%	\$	174
	00421501	111 E TELEGRAPH	WONG FAMILY TRUST 11/22/97	2,948	75%	2,211	0.49%	\$	238
				Total	464,847	450,761	100%	\$	48,604