



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 South Carson Neighborhood Improvement District (“SCNID”) assessment or the assessment roll or the propriety and advisability of amending the SCNID ordinance; (2) the consideration of hardship determinations related to the FY 2024 SCNID assessment and whether to direct the City Engineer to postpone the assessment for any approved hardship determination applicants; and (3) a resolution confirming the SCNID 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 SCNID. (Hope Sullivan, hsullivan@carson.org)

Staff Summary: Through Ordinance No. 2021-8, the Board of Supervisors (“Board”) established the SCNID, whose purpose is to pay a portion of the cost of ongoing maintenance of the South Carson Street Complete Streets Project. Before the Board may levy the assessment or amend the SCNID 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 the SCNID for FY 2024 are \$155,677, the City’s FY 2024 contribution is \$24,406 and the City right-of-way license fees contribution is \$44,510. The remaining amount of \$86,761 is the proposed property owner’s assessment for FY 2024. The assessment is distributed among the commercial property owners within the SCNID 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 31B): The Board adopted Resolution 2023-R-09, adopting a provisional order to amend the ordinance establishing the SCNID; reporting the City Engineer's estimated fiscal year 2024 assessment roll for the SCNID; identifying the cost to be paid by the SCNID for the purpose of paying for maintenance of the South Carson Street Complete Streets 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.

June 17, 2021 (Item 27E): The Board adopted Ordinance 2021-08 creating the SCNID.

March 4, 2021 (Item 19A): The Board provided direction to the staff regarding the area to be included within the SCNID and the methodology for assessing properties.

March 19, 2020 (Item 14C): The Board discussed the process to implement the SCNID to assess the property owners in FY 2021. The Board did not implement the SCNID for FY 2021 because the project was not complete and directed staff to bring back the item in 2021 for implementation of the SCNID in FY 2022.

February 20, 2014 (Item 22C): The Board enacted a one-eighth percent sales tax to help fund improvements to the City's primary commercial corridors, including the South Carson Street project. The approved Plan of Expenditure for the sales tax included a provision that an assessment district would be formed as part of each corridor project to contribute funding annually to the City to provide for routine maintenance required for the corridors including, for example, cleaning sidewalks, maintaining landscaping and servicing trash receptacles.

Background/Issues & Analysis

The Board established the SCNID in June 2021 to assess property owners to help pay for the ongoing maintenance for the South Carson Street Complete Streets Project improvements. NRS Chapter 271 provides the annual procedures for implementing the SCNID assessment and to amend the SCNID ordinance. This item includes the required preliminary actions that must be completed before implementing the annual assessment of properties within the SCNID or amending the SCNID ordinance. Notification of the SCNID assessment and the proposed amendment to the SCNID 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 SCNID.

Public Hearing:

Under NRS 271.310, for the amendment of the SCNID ordinance, and 271.380, for the annual assessment, the Board must hold a public hearing for property owners within the SCNID to object to the amendment of the SCNID 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 SCNID 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 SCNID. 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 SCNID 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 SCNID 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 SCNID 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 SCNID assessment or the SCNID 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 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: SCNID Fund Special Assessments 2370083-415100. Transfer from Regional Transportation Fund 2370091-481150. Transfer from General Fund and Streets Maintenance Fund for City portion of funding 2370091-481237. Expenses are primarily Contractual Services 2373050-500349.

Is it currently budgeted? Yes

Explanation of Fiscal Impact: The assessment is collected with the property tax bill and will be \$86,761. Additionally, the \$24,406 that the City paid to maintain South Carson Street before the SCNID (adjusted annually for cost inflation) will be transferred from the Street Maintenance Fund (\$5,370) and General Fund (\$19,036). Lastly \$44,510 in South Carson Street license fees will reduce the total annual assessments. The license fees are collected in the Regional Transportation Fund and transferred to the SCNID annually.

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](#)

[SCNID 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 SOUTH CARSON STREET NEIGHBORHOOD IMPROVEMENT DISTRICT (“SCNID”) ASSESSMENT, DISPENSING WITH COMPLAINTS, PROTESTS AND OBJECTIONS TO THE ASSESSMENT AND THE SCNID ORDINANCE AMENDMENT; AND RATIFYING THE CITY ENGINEER’S FISCAL YEAR 2024 ASSESSMENT ROLL FOR THE SCNID.

WHEREAS, the Carson City Board of Supervisors (“Board”) adopted Ordinance No. 2021-8 pursuant to NRS Chapter 271 establishing the South Carson Street Neighborhood Improvement District (“SCNID”) on June 17, 2021, to help pay for the ongoing maintenance of the project known as the South Carson Street Complete Streets Project, and that ordinance provided for the baseline property assessment as well as other requirements; and

WHEREAS, the South Carson Street Complete Streets Project was completed in 2021; 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 SCNID; 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 SCNID in Fiscal Year (“FY”) 2024 is \$86,761;

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

1. The assessment to be paid by the SCNID in FY 2024 for the purpose of paying for maintenance of the South Carson Street Complete Streets Project is \$86,761, and the FY 2024 SCNID assessment roll for each property within the SCNID 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.

4. Pursuant to NRS 271.360, the assessment roll for the SCNID 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 2021-8 establishing the SCNID.

5. 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.

6. 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

South Carson 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 South Carson Neighborhood Improvement District for the maintenance of the South Carson Complete Streets 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.

SCNID Base Assessment = \$155,678
 Existing City Cost to Maintain South Carson Street Corridor = (\$24,406)
 Estimated Annual South Carson License Fee Revenue = (\$44,510)
 Annual Assessment Cost to SCNID = **\$86,761**

Assessor Parcel Number*	Legal Owner	Business/Property Name	Physical Address	Parcel Area (Square Feet)	Frontage Length (Linear Feet)	Total Assessment Cost
306301	GENOA FLATS LLC	DESERT HILLS MOTEL	1010 S CARSON ST	34,674	204	\$508
306304	NEWMAN CONSTRUCTION LTD	CARSON CAR WASH	1300 S CARSON ST	12,197	72	\$179
306305	LOFTIN & LOFTIN LLC		1356 S CARSON ST	20,473	122	\$303
306306	CARSON PETROLEUM INC	VALERO	1360 S CARSON ST	20,038	130	\$316
306307	CDX2 LLC		1400 S CARSON ST	15,682	99	\$242
306308	CARSON VALLEY OIL COMPANY, INC	SHELL STATION (SOUTH)	1462 S CARSON ST	33,106	214	\$521
306310	EASTERN SIERRA PROPERTIES LLC		111 W 10TH ST	11,326	68	\$169
306311	VAULTED LLC		1100 S CARSON ST	16,553	99	\$246
306312	1122 SOUTH CARSON LLC	ARBYS ROAST BEEF RESTAURANT	1122 S CARSON ST	16,117	99	\$244
306313	DBB HOLDINGS LLC		1218 S CARSON ST	6,534	95	\$201
306315	STATE OF NEVADA DIV OF ST LANDS		S CARSON ST	49,484	649	\$1,392
306318	DBB HOLDINGS INC	ARNULFO MEXICAN FOOD	1250 S CARSON ST	42,079	196	\$521
306319	1280 S CARSON LLC	PINK ELEPHANT	1280 S CARSON ST	19,123	113	\$281
308201	900 CARSON LLC		845 S CURRY ST	14,375	0	\$53
308202	900 CARSON LLC	CARSON STATION PARKING LOT	800 S CARSON ST	14,375	170	\$370
308203	900 CARSON LLC	CARSON STATION	S CARSON ST	10,019	66	\$160
308204	900 CARSON LLC		900 S CARSON ST	28,750	169	\$421
309203	CUBIX ORMSBY LLC	ORMSBY HOUSE HOTEL/CASINO	600 S CARSON ST	74,488	440	\$1,095
309204	CUBIX CORPORATION	AM-PM MINI MARKET(CARSON ST)	720 S CARSON ST	18,731	210	\$460
309205	CUBIX ORMSBY LLC	ORMSBY HOUSE (S. PARKING LOT)	107 W 7TH ST	15,682	0	\$58
330201	STATE OF NEVADA DEPT OF TRAN		2180 S CARSON ST	443,876	0	\$1,640
330202	STATE OF NEVADA DIV OF ST LANDS		S CARSON ST	100,188	1	\$372
330305	NEVADA RURAL HOUSING AUTHORITY	SOUTHGATE MANOR APARTMENTS	2100 CALIFORNIA ST	317,552	1	\$1,175
330401	STATE OF NEVADA DIV OF ST LANDS		2361 S CARSON ST	509,216	0	\$1,882
330402	STATE OF NEVADA DIV OF ST LANDS		S CARSON ST	64,033	1	\$238
401101	CARRINGTON COMPANY	CARSON CITY MALL	1313 S CARSON ST	514,879	977	\$3,722
401102	CARRINGTON COMPANY		1457 S CARSON ST	22,651	203	\$462
401103	STEWART LLC, SER OF CARRINGTON		1108 S STEWART ST	15,682	0	\$58
401104	CARRINGTON COMPANY INC	STATION GRILL & ROTISSERIE	1105 S CARSON ST	15,246	92	\$228
401207	CCPD PROPERTIES LLC		230 FAIRVIEW DR	18,295	0	\$68
401226	SCP 2006-C23-092 LLC		220 FAIRVIEW DR	63,162	272	\$740
401227	LOWE'S HWY, INC		430 FAIRVIEW DR	499,198	0	\$1,845
401229	JAMES J STEVENSON, A CORP		250 FAIRVIEW DR	63,031	0	\$233
401231	RLS 2021 TRUST		222 FAIRVIEW DR	67,954	443	\$1,076
401232	CARSON OUTPARCEL LLC	OFFICE DEPOT	236 FAIRVIEW DR	35,719	0	\$132
405107	CARSON CITY PLAZA LLC	PLAZA MOTEL	801 S CARSON ST BLDG 1	75,359	186	\$625
405509	M&E, LLC		1055 S CARSON ST	27,443	0	\$101
405512	COPPER TREE LLC	COPPER POINTE	1001 S CARSON ST	45,302	261	\$654
405513	LAKE71 LLC	LANDER/PIONEER	907 S CARSON ST	28,750	170	\$423
406101	VISION INVESTMENTS GROUP, INC		501 S CARSON ST	5,663	69	\$149
406102	CUBIX ORMSBY LLC	ORMSBY HOUSE (E. PARKING LOT)	515 S CARSON ST	17,424	104	\$258
406104	VISION INVESTMENTS GROUP, INC		E 5TH ST	5,663	0	\$21
406601	SLAUGHTER SUZY		603 S CARSON ST	5,663	66	\$144
406602	MAPLE TREE TOWNHOMES LLC		651 S CARSON ST	8,712	103	\$224
406604	MONEY PIT PARTNERSHIP		111 E 6TH ST	16,988	19	\$98
406701	DRUDGE FAMILY TRUST 5/18/17		701 S CARSON ST	8,276	70	\$161
406702	GAVIN FAMILY TRUST 10/19/16		177 E 7TH ST	3,485	0	\$13

Assessor Parcel Number*	Legal Owner	Business/Property Name	Physical Address	Parcel Area (Square Feet)	Frontage Length (Linear Feet)	Total Assessment Cost
406703	THE TIMBERS LLC		714 S PLAZA ST	2,614	0	\$10
406704	THE TIMBERS LLC		716 S PLAZA ST	4,008	0	\$15
406705	THE TIMBERS LLC		E 8TH ST	1,307	0	\$5
406706	711 BUILDING GROUP LLC		711 S CARSON ST	8,276	102	\$221
905110	CAMPAGNI PROPERTIES LP		2590 S CARSON ST	255,262	480	\$1,837
905118	FIRST INTERSTATE BANK OF NEVADA	WELLS FARGO BANK (S CARSON ST)	2424 S CARSON ST #110	79,584	203	\$672
905119	CAMPAGNI PROPERTIES LTD PARTNER		2443 S CURRY ST	43,037	0	\$159
905121	D&P REAL ESTATE GROUP LLC	MICHAEL'S CYCLE WORKS	2680 S CARSON ST	55,565	103	\$397
905207	MAC DONALD FAMILY 1998 TRUST	SAND AND WEST FEED STORE	2292 S CARSON ST	114,998	152	\$708
905209	RNE CAPITAL LLC	PRECISION AUTO	2250 S CARSON ST	127,631	163	\$775
905210	LT PILGRIM REV TR 8/4/15		2350 S CARSON ST	7,841	0	\$29
905211	COFFEE ROAD INVESTMENT LLC	COMMON GROUND	2310 S CARSON ST #1	9,148	0	\$34
905212	COMMON GROUND CARSON	SIERRA HEALTH	2310 S CARSON ST #4	7,405	0	\$27
905215	CHEN, HUAYOU & ZHANG, PING REV TR		2330 S CARSON ST	5,663	0	\$21
905217	LIBERTY EQUITIES LLC		2300 S CARSON ST	6,970	0	\$26
905219	CARSON QUAIL PARK MAINT ASSOC		2312 S CARSON ST	160,736	0	\$594
905220	SUNRISE LLC		2310 S CARSON ST #5	3,049	0	\$11
905221	BLUE HORIZONS LLC		2310 S CARSON ST #6	2,614	0	\$10
905222	SUMMIT INVESTMENT HOLDINGS LLC		2310 S CARSON ST #7	3,485	0	\$13
905223	2340 CARSON DIALYSIS LLC		2340 S CARSON ST	4,356	0	\$16
905224	2350 CARSON LLC		2350 S CARSON ST #3	3,572	0	\$13
905225	BECKER FAM TR & DANKERS J & G		2350 S CARSON ST #2A	4,356	0	\$16
905226	CARSON QUAIL PARK MAINT ASSOC		2298 S CARSON ST	32,496	472	\$999
905227	LIBERTY EQUITIES LLC		2320 S CARSON ST	7,884	0	\$29
905228	DOGGIE DAYS INVESTMENTS LLC		2405 CURRY ST	37,405	0	\$138
905229	SGCI HALEN FAM TRUST 6/19/2002		2321 CURRY ST	41,639	0	\$154
911108	MDALE LLC	CUSTOM TRUCK ACCESSORIES	3212 S CARSON ST	13,068	112	\$257
911126	SFP-B LIMITED PARTNERSHIP	LES SCHWAB TIRES (SOUTH)	3020 S CARSON ST	94,525	253	\$821
911128	CAPITOL CARWASH LLC		3390 S CARSON ST	66,647	311	\$826
911129	SARA M DONNAN TRUST 6/10/87		3300 S CARSON ST	54,014	215	\$600
911131	MORELAND MICHAEL M & DOROTHY J	AUTOZONE	3460 S CARSON ST	36,155	198	\$502
911134	EDWARD & SONG LLC	IN AND OUT CAR WASH	3130 S CARSON ST	68,825	197	\$621
911142	THEO PROPERTIES LLC	MICHAEL HOHL HONDA	2910 S CARSON ST	152,896	448	\$1,399
911141	THEO PROPERTIES LLC		2800 S CARSON ST	180,774	328	\$1,279
911137	SLR BUILDING INC		3270 S CARSON ST	49,266	147	\$456
911140	IMARTINDALE INVESTMENTS 2 LLC	CUSTOM TRUCK	3217 S CURRY ST	58,804	158	\$512
911139	CARSON CITY NISSAN RE, LLC		2750 S CARSON ST	173,369	296	\$1,192
911201	STIVER LLC		3479 S CARSON ST	34,848	129	\$369
911202	HALLE PROPERTIES LLC		3449 S CARSON ST	63,598	208	\$622
911206	TEIXEIRA FAM LIV TRUST 9/21/17		3301 S CARSON ST	39,204	47	\$232
911207	APARTMENTS 801 LLC	MILL HOUSE INN	3251 S CARSON ST	159,331	200	\$939
911208	TUMBLEWEEDS 4 KIDS INC		3201 S CARSON ST	96,703	130	\$599
911209	SMILEY GORDON L		3179 S CARSON ST	121,532	247	\$909
911210	APARTMENTS 801 LLC	HOUSE OF DRAKE	3129 S CARSON ST	30,056	100	\$297
911211	KASSELS ANDREW S		3101 S CARSON ST	20,909	70	\$208
911217	ARCATA HOSPITAL CORPORATION		3331 S CARSON ST	78,844	97	\$472
911222	INGRAM CLARK PROPERTIES LLC		3355 S CARSON ST	30,492	101	\$301
911223	IMARRON FAMILY TRUST 5/9/2002		3349 S CARSON ST	114,127	73	\$558
911225	NORTHERN NEVADA COMSTOCK INV	NEW CONSTRUCTION	2811 S CARSON ST	42,689	146	\$430
911227	YEAGER FAMILY TRUST 8/26/96		187 SONOMA ST	44,562	0	\$165
911231	HIITENMILLER-DEAN TRUST		3389 S CARSON ST	29,621	100	\$296
911232	OTRE INVESTMENTS LLC &	AAA OF CALIFORNIA	2901 S CARSON ST	30,056	122	\$338
911233	CARSON DODGE-CHRYSLER, INC		2929 S CARSON ST	210,830	373	\$1,474

Assessor Parcel Number*	Legal Owner	Business/Property Name	Physical Address	Parcel Area (Square Feet)	Frontage Length (Linear Feet)	Total Assessment Cost
911245	AMC LAND & CATTLE LLC		3059 S CARSON ST	170,320	249	\$1,093
911246	SHIVJI HOSPITALITY LLC	SUPER 8 MOTEL	2829 S CARSON ST	46,086	146	\$442
911247	SANDHU, JAGROOP SINGH & ET AL		SOMOMA ST	44,562	0	\$165
911301	BEST VALUE MOTEL LLC		2731 S CARSON ST	52,708	100	\$381
911302	CARSON CITY HOTEL GROUP LLC	MOTEL 6	2749 S CARSON ST	73,616	250	\$738
911303	MC MILLAN LAND COMPANY	NEVADA TRANSMISSION EXCHANGE	2777 S CARSON ST	21,780	98	\$263
911304	YEAGER FAMILY TRUST 8/26/96		172 SONOMA ST	43,560	0	\$161
912202	NAPOLEON-LOTT LAND LLC		3555 S CARSON ST	84,942	321	\$912
912204	NAPOLEON-LOTT LAND LLC		3659 S CARSON ST	93,218	314	\$929
912302	PIM EAGLE SATION LLC		3665 S CARSON ST	28,750	154	\$393
912303	PIM EAGLE SATION LLC	RALEY'S	3675 S CARSON ST	265,019	0	\$979
912310	KOHL'S ILLINOIS INC	KOHL'S	3871 S CARSON ST	229,561	28	\$900
912311	PIM EAGLE SATION LLC		3667 S CARSON ST	37,462	196	\$504
912312	PIM EAGLE SATION LLC		3815 S CARSON ST	25,265	146	\$365
912314	PIM EAGLE SATION LLC		3849 S CARSON ST	27,007	220	\$510
912315	PIM EAGLE SATION LLC		3883 S CARSON ST	25,265	195	\$457
912502	MC DONALD'S CORPORATION	MC DONALD'S (SOUTH)	3905 S CARSON ST	40,075	223	\$563
912508	ZB N A DBA NEVADA STATE BANK	NEVADA STATE BANK	4267 S CARSON ST	36,590	194	\$497
912510	EDEN MANAGERMENTS		3947 S CARSON ST	42,689	238	\$601
912514	PENNY PROPERTY SUB HOLDINGS LLC		3939 S CARSON ST	256,568	0	\$948
912518	CARSON CITY PROPERTY LLC	TUESDAY MORNING	3921 S CARSON ST	58,806	0	\$217
912519	CARSON CITY PROPERTY LLC		4201 S CARSON ST	86,684	0	\$320
912520	CARSON CITY PROPERTY LLC		EAGLE STATION LN	78,408	0	\$290
912522	CARSON SOUTHGATE LLC		4219 S CARSON ST	210,395	0	\$777
912523	CARSON SOUTHGATE LLC		4277 S CARSON ST	36,939	0	\$136
912524	CARSON SOUTHGATE LLC		4209 S CARSON ST	274,428	69	\$1,143
912525	OLIVE INVESTORS LLC	OLIVE GARDEN	4253 S CARSON ST	38,333	203	\$520
915207	CAMPAGNI PROPERTIES LTD		3550 S CARSON ST	87,120	274	\$832
915210	CAMPAGNI PROPERTIES LTD PARTNER		S CURRY ST / KOONTZ LN	40,075	0	\$148
915211	CAMPAGNI PROPERTIES LTD PARTNER		3660 S CARSON ST	110,642	292	\$953
915305	CARSON GAMING LLC		3910 S CARSON ST	44,867	149	\$443
915306	JJ SUMMERS LLC		4050 S CARSON ST	44,431	157	\$457
915307	WENDPAC NEVADA LLC	WENDY'S SOUTH	4140 S CARSON ST	40,511	152	\$433
915308	GOEL VENTURES LIMITED	AM-PM MINI MARKET SO CARSON ST	4190 S CARSON ST	48,352	185	\$523
915309	SUMMERS FAMILY LLC		288 W CLEARVIEW DR	45,302	0	\$167
915310	SUMMERS FAMILY LLC		S CURRY ST	45,302	0	\$167
915311	SUMMERS FAMILY LLC		S CURRY ST	45,302	0	\$167
915312	SUMMERS FAMILY LLC		S CURRY ST	45,302	0	\$167
915317	CARSON GAMING LLC		3800 S CARSON ST	324,958	657	\$2,425
915318	CARSON GAMING HOTELS LLC		3870 S CARSON ST	79,933	296	\$847
915319	THEO PROPERTIES LLC		3700 S CARSON ST	369,824	626	\$2,533
916106	AVITIA AVEL		4389 S CARSON ST	24,829	87	\$254
916115	RED HUT SHOPPING CENTERS LLC		4385 S CARSON ST	14,810	131	\$299
916117	DBB HOLDINGS INC		151 CLEARVIEW DR	40,511	0	\$150
916118	RED HUT SHOPPING CENTERS LLC		CLEARVIEW DR	3,441	33	\$74
916119	DBB HOLDINGS INC		CLEARVIEW DR	3,528	0	\$13
916120	DBB HOLDINGS INC		CLEARVIEW DR	39,204	0	\$145
916310	JODA LIMITED PARTNERSHIP		4501 S CARSON ST	45,302	0	\$167
916311	JODA LIMITED PARTNERSHIP		19,602	19,602	0	\$72
916315	JODA LIMITED PARTNERSHIP		4455 S CARSON ST	158,123	302	\$1,147
916706	TANGLEWOOD NEVADA LLC		4555 S CARSON ST	25,700	195	\$458
916707	TANGLEWOOD NEVADA LLC		4600 SNYDER AVE	161,608	333	\$1,217

Assessor Parcel Number*	Legal Owner	Business/Property Name	Physical Address	Parcel Area (Square Feet)	Frontage Length (Linear Feet)	Total Assessment Cost
919111	DEFUR JOE L & DEFUR ET ALL			34,848	0	\$129
919114	HARRIS HOMES INC		4729 S CARSON ST	171,191	338	\$1,262
919120	DEFUR JOE L & DEFUR ET ALL		4769 S CARSON ST	7,405	796	\$1,510
926207	CLEARVIEW LLC		4326 S CARSON ST	31,363	0	\$116
926208	SIMEON PROPERTIES LLC		4348 S CARSON ST	190,793	339	\$1,336
926209	CLEARVIEW LLC	HERITAGE BANK	4222 S CARSON ST	35,327	262	\$619
926605	BWI PROPERTIES LLC		4530 S CARSON ST #1	21,083	0	\$78
926606	MASSMUTUAL ASSET FINANCE LLC		4500 S CARSON ST	7,841	0	\$29
926607	BWI PROPERTIES LLC		4560 S CARSON ST #1	5,706	0	\$21
926608	CARSON TAHOE QUAIL CENTER			112,515	598	\$1,530
926609	BWI PROPERTIES LLC		4620 S CARSON ST #1	6,621	0	\$24
926610	BWI PROPERTIES LLC		4640 S CARSON ST	34,761	0	\$128
926802	KR-CARSON & APPION LLC		211 W APPION WAY	17,860	66	\$189
928207	JAMO NURSERY INC		4751 COCHISE ST	52,717	166	\$504
928208	BEACH STREET INN LLC		4849 COCHISE ST	22,658	135	\$335
928209	BURGENER-CLARK LLC		4881 COCHISE ST	30,821	240	\$562
928401	HARRAH'S LAKE TAHOE LLC VICI PROPERTIES		4900 S CARSON ST	25,265	401	\$840
*add 00 to left of #			Totals	11,740,252	23,288	\$86,761