



108 E. Proctor Street
Carson City, Nevada 89701
(775) 887-2180
Hearing Impaired: 711

DATE: May 17, 2023
TO: Board of Supervisors
FROM: Hope Sullivan, Community Development Director
SUBJECT: Corrected Assessment Roll for the South Carson Neighborhood Improvement District (SCNID)

This is late material for Items 28D and 28F on the Board of Supervisors May 18, 2023 agenda.

Since the meeting of April 20, 2023, the staff has identified an error in frontage length of one of the parcels being assessed as part of the SCNID. The attached corrects the error. There is no change to the annual assessment cost to the SCNID.

The attached assessment roll will be included in Exhibit A, an attachment to the resolution in item 28D and will be included in Exhibit B, an attachment to the ordinance in item 28F.

UPDATED (May 17, 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	\$519
306304	NEWMAN CONSTRUCTION LTD	CARSON CAR WASH	1300 S CARSON ST	12,197	72	\$183
306305	LOFTIN & LOFTIN LLC		1356 S CARSON ST	20,473	122	\$309
306306	CARSON PETROLEUM INC	VALERO	1360 S CARSON ST	20,038	130	\$323
306307	CDX2 LLC		1400 S CARSON ST	15,682	99	\$248
306308	CARSON VALLEY OIL COMPANY, INC	SHELL STATION (SOUTH)	1462 S CARSON ST	33,106	214	\$532
306310	EASTERN SIERRA PROPERTIES LLC		111 W 10TH ST	11,326	68	\$172
306311	VAULTED LLC		1100 S CARSON ST	16,553	99	\$251
306312	1122 SOUTH CARSON LLC	ARBY'S ROAST BEEF RESTAURANT	1122 S CARSON ST	16,117	99	\$249
306313	DBB HOLDINGS LLC		1218 S CARSON ST	6,534	95	\$206
306315	STATE OF NEVADA DIV OF ST LANDS		S CARSON ST	49,484	649	\$1,426
306318	DBB HOLDINGS INC	ARNULFO MEXICAN FOOD	1250 S CARSON ST	42,079	196	\$531
306319	1280 S CARSON LLC	PINK ELEPHANT	1280 S CARSON ST	19,123	113	\$287
308201	900 CARSON LLC		845 S CURRY ST	14,375	0	\$53
308202	900 CARSON LLC		800 S CARSON ST	14,375	170	\$379
308203	900 CARSON LLC	CARSON STATION PARKING LOT	S CARSON ST	10,019	66	\$163
308204	900 CARSON LLC	CARSON STATION	900 S CARSON ST	28,750	169	\$430
309203	CUBIX ORMSBY LLC	ORMSBY HOUSE HOTEL/CASINO	600 S CARSON ST	74,488	440	\$1,118
309204	CUBIX CORPORATION	AM-PM MINI MARKET(CARSON ST)	720 S CARSON ST	18,731	210	\$471
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	\$239
401101	CARRINGTON COMPANY	CARSON CITY MALL	1313 S CARSON ST	514,879	977	\$3,773
401102	CARRINGTON COMPANY		1457 S CARSON ST	22,651	203	\$472
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	\$232
401207	CCPD PROPERTIES LLC		230 FAIRVIEW DR	18,295	0	\$68
401226	SCP 2006-C23-092 LLC		220 FAIRVIEW DR	63,162	272	\$754
401227	LOWE'S HIW, 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	\$1,099
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	\$635
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	\$667
405513	LAKE71 LLC	LANDER/PIONEER	907 S CARSON ST	28,750	170	\$432
406101	VISION INVESTMENTS GROUP, INC		501 S CARSON ST	5,663	69	\$153
406102	CUBIX ORMSBY LLC	ORMSBY HOUSE (E. PARKING LOT)	515 S CARSON ST	17,424	104	\$264
406104	VISION INVESTMENTS GROUP, INC		E 5TH ST	5,663	0	\$21
406601	SLAUGHTER SUZY		603 S CARSON ST	5,663	66	\$147
406602	MAPLE TREE TOWNHOMES LLC		651 S CARSON ST	8,712	103	\$229
406604	MONEY PIT PARTNERSHIP		111 E 6TH ST	16,988	19	\$99
406701	DRUDGE FAMILY TRUST 5/18/17		701 S CARSON ST	8,276	70	\$165
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	\$226
905110	CAMPAGNI PROPERTIES LP		2590 S CARSON ST	255,262	480	\$1,862
905118	FIRST INTERSTATE BANK OF NEVADA	WELLS FARGO BANK (S CARSON ST)	2424 S CARSON ST #110	79,584	203	\$683
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	\$403
905207	MAC DONALD FAMILY 1998 TRUST	SAND AND WEST FEED STORE	2292 S CARSON ST	114,998	152	\$716
905209	RNE CAPITAL LLC	PRECISION AUTO	2250 S CARSON ST	127,631	163	\$784
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	\$1,024
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	SGCJ 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	\$263
911126	SFP-B LIMITED PARTNERSHIP	LES SCHWAB TIRES (SOUTH)	3020 S CARSON ST	94,525	253	\$834
911128	CAPITOL CARWASH LLC		3390 S CARSON ST	66,647	311	\$842
911129	SARA M DONNAN TRUST 6/10/87		3300 S CARSON ST	54,014	215	\$611
911131	MORELAND MICHAEL M & DOROTHY J	AUTOZONE	3460 S CARSON ST	36,155	198	\$513
911134	EDWARD & SONG LLC	IN AND OUT CAR WASH	3130 S CARSON ST	68,825	197	\$632
911142	THEO PROPERTIES LLC	MICHAEL HOHL HONDA	2910 S CARSON ST	152,896	448	\$1,423
911141	THEO PROPERTIES LLC		2800 S CARSON ST	180,774	328	\$1,296
911137	SLR BUILDING INC		3270 S CARSON ST	49,266	147	\$464
911140	MARTINDALE INVESTMENTS 2 LLC	CUSTOM TRUCK	3217 S CURRY ST	58,804	158	\$520
911139	CARSON CITY NISSAN RE, LLC		2750 S CARSON ST	173,369	296	\$1,207
911201	STIVER LLC		3479 S CARSON ST	34,848	129	\$376
911202	HALLE PROPERTIES LLC		3449 S CARSON ST	63,598	208	\$633
911206	TEIXEIRA FAM LIV TRUST 9/21/17		3301 S CARSON ST	39,204	47	\$235
911207	APARTMENTS 801 LLC	MILL HOUSE INN	3251 S CARSON ST	153,331	200	\$950
911208	TUMBLEWEEDS 4 KIDS INC		3201 S CARSON ST	96,703	130	\$606
911209	SMILEY GORDON L		3179 S CARSON ST	121,532	247	\$922
911210	APARTMENTS 801 LLC	HOUSE OF DRAKE	3129 S CARSON ST	30,056	100	\$303
911211	KASSELS ANDREW S		3101 S CARSON ST	20,909	70	\$211
911217	ARCATA HOSPITAL CORPORATION		3331 S CARSON ST	78,844	97	\$477
911222	INGRAM CLARK PROPERTIES LLC		3355 S CARSON ST	30,492	101	\$306
911223	MARRON FAMILY TRUST 5/9/2002		3349 S CARSON ST	114,127	73	\$561
911225	NORTHERN NEVADA COMSTOCK INV	NEW CONSTRUCTION	2811 S CARSON ST	42,689	146	\$437
911227	YEAGER FAMILY TRUST 8/26/96		187 SONOMA ST	44,562	0	\$165
911231	HITTENMILLER-DEAN TRUST		3389 S CARSON ST	29,621	100	\$301
911232	OTRE INVESTMENTS LLC &	AAA OF CALIFORNIA	2901 S CARSON ST	30,056	122	\$345
911233	CARSON DODGE-CHRYSLER, INC		2929 S CARSON ST	210,830	373	\$1,493

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	\$1,106
911246	SHIVJI HOSPITALITY LLC	SUPER 8 MOTEL	2829 S CARSON ST	46,086	146	\$450
911247	SANDHU, JAGROOP SINGH & ET AL		SONOMA ST	44,562	0	\$165
911301	BEST VALUE MOTEL LLC		2731 S CARSON ST	52,708	100	\$386
911302	CARSON CITY HOTEL GROUP LLC	MOTEL 6	2749 S CARSON ST	73,616	250	\$751
911303	MC MILLAN LAND COMPANY	NEVADA TRANSMISSION EXCHANGE	2777 S CARSON ST	21,780	98	\$268
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	\$929
912204	NAPOLEON-LOTT LAND LLC		3659 S CARSON ST	93,218	314	\$946
912302	PIM EAGLE SATION LLC		3665 S CARSON ST	28,750	154	\$401
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	\$902
912311	PIM EAGLE SATION LLC		3667 S CARSON ST	37,462	196	\$514
912312	PIM EAGLE SATION LLC		3815 S CARSON ST	25,265	146	\$373
912314	PIM EAGLE SATION LLC		3849 S CARSON ST	27,007	220	\$521
912315	PIM EAGLE SATION LLC		3883 S CARSON ST	25,265	195	\$467
912502	MC DONALD'S CORPORATION	MC DONALD'S (SOUTH)	3905 S CARSON ST	40,075	223	\$575
912508	ZB N A DBA NEVADA STATE BANK	NEVADA STATE BANK	4267 S CARSON ST	36,590	194	\$507
912510	EDEN MANAGERMENTS		3947 S CARSON ST	42,689	238	\$613
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	\$1,146
912525	OLIVE INVESTORS LLC	OLIVE GARDEN	4253 S CARSON ST	38,333	203	\$530
915207	CAMPAGNI PROPERTIES LTD		3550 S CARSON ST	87,120	274	\$847
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	\$968
915305	CARSON GAMING LLC		3910 S CARSON ST	44,867	149	\$451
915306	JJ SUMMERS LLC		4050 S CARSON ST	44,431	157	\$465
915307	WENDPAC NEVADA LLC	WENDY'S SOUTH	4140 S CARSON ST	40,511	152	\$441
915308	GOEL VENTURES LIMITED	AM-PM MINI MARKET SO CARSON ST	4190 S CARSON ST	48,352	185	\$533
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	\$2,459
915318	CARSON GAMING HOTELS LLC		3870 S CARSON ST	79,933	296	\$862
915319	THEO PROPERTIES LLC		3700 S CARSON ST	369,824	626	\$2,565
916106	AVITIA AVEL		4389 S CARSON ST	24,829	87	\$258
916115	RED HUT SHOPPING CENTERS LLC		4385 S CARSON ST	14,810	131	\$306
916117	DBB HOLDINGS INC		151 CLEARVIEW DR	40,511	0	\$150
916118	RED HUT SHOPPING CENTERS LLC		CLEARVIEW DR	3,441	33	\$76
916119	DBB HOLDINGS INC		CLEARVIEW DR	3,528	0	\$13
916120	DBB HOLDINGS INC			39,204	0	\$145
916310	JODA LIMITED PARTNERSHIP		4501 S CARSON ST	45,302	0	\$167
916311	JODA LIMITED PARTNERSHIP			19,602	0	\$72
916315	JODA LIMITED PARTNERSHIP		4455 S CARSON ST	158,123	302	\$1,163
916706	TANGLEWOOD NEVADA LLC		4555 S CARSON ST	25,700	195	\$468
916707	TANGLEWOOD NEVADA LLC		4600 SNYDER AVE	161,608	333	\$1,235

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	\$1,280
919120	DEFUR JOE L & DEFUR ET ALL		4769 S CARSON ST	7,405	163	\$339
926207	CLEARVIEW LLC		4326 S CARSON ST	31,363	0	\$116
926208	SIMEON PROPERTIES LLC		4348 S CARSON ST	190,793	339	\$1,354
926209	CLEARVIEW LLC	HERITAGE BANK	4222 S CARSON ST	35,327	262	\$632
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	\$1,561
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	\$192
928207	JAMO NURSERY INC		4751 COCHISE ST	52,717	166	\$513
928208	BEACH STREET INN LLC		4849 COCHISE ST	22,658	135	\$342
928209	BURGENER-CLARK LLC		4881 COCHISE ST	30,821	240	\$574
928401	HARRAH'S LAKE TAHOE LLC VICI PROPERTIES		4900 S CARSON ST	25,265	401	\$861
*add 00 to left of #			Totals	11,740,252	22,655	\$86,761



108 E. Proctor Street
Carson City, Nevada 89701
(775) 887-2180
Hearing Impaired: 711

DATE: May 17, 2023
TO: Board of Supervisors
FROM: Hope Sullivan, Community Development Director
SUBJECT: Updated Ordinances for Downtown Neighborhood Improvement District and South Carson Street Improvement District

This is late material for Items 28E and 28F on the Board of Supervisors May 18, 2023 agenda.

Since the meeting of April 20, 2023, the staff has further reviewed these ordinances internally and with the Downtown Neighborhood Improvement Board. Modifications are proposed to promote clarity and to ensure consistency with the district as originally created.

Clean copies and redlined copies are included in this late material.

SUMMARY: An ordinance levying an assessment and amending provisions of the Downtown Neighborhood Improvement District.

BILL NO. ____

ORDINANCE NO. 2023-____

AN ORDINANCE RELATING TO IMPROVEMENT DISTRICTS; LEVYING THE FISCAL YEAR 2024 ASSESSMENT FOR THE DOWNTOWN NEIGHBORHOOD IMPROVEMENT DISTRICT (“DNID”); AMENDING THE DNID ORDINANCE UNDER CHAPTER 271 OF THE NEVADA REVISED STATUTES; AND PROVIDING OTHER MATTERS PROPERLY RELATING THERETO.

The Carson City Board of Supervisors do ordain:

SECTION I:

1. The Downtown Neighborhood Improvement District ("DNID") was created by the Carson City Board of Supervisors (“Board”) on January 7, 2016, through Ordinance No. 2016-1, pursuant to Chapter 271 of the Nevada Revised Statutes ("NRS"). The DNID's purpose was to cover that portion of the cost of ongoing maintenance for those off-street improvements constructed along the frontages of private properties within the DNID as part of the Downtown Streetscape Enhancement Project, for example, sidewalks, landscaping, benches, etc., that exceeds the maintenance costs already borne by Carson City (“City”) for the frontages of those private properties.

SECTION II:

Levy of Fiscal Year (“FY”) 2024 Assessment

1. 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. The Board also held a public hearing and heard and disposed of any and all complaints, protests and objections to the assessment by resolution.

2. The total estimated expenditures for the DNID, including maintenance costs, for FY 2024 are \$105,950.

3. The City's contribution to the DNID for FY 2024 is \$37,284.

4. The assessment amount, which is the total estimated expenditures for the DNID (\$105,950), less the City's contributions (\$37,284) and a one-time drawdown of reserves (\$20,062), is equal to \$48,604. This amount is assessed to the property owners in the DNID for FY 2024.

~~65.~~ The Board hereby levies the \$48,604 assessment for the DNID in FY 2024 for the purpose of paying for maintenance of the Downtown Streetscape Enhancement~~South Carson Complete Streets~~ Project, distributed among the property owners as shown on the confirmed assessment roll in EXHIBIT B, attached hereto.

~~76.~~ The officers and employees of Carson City are hereby authorized and directed to take all action necessary or appropriate to effectuate the levy of the assessment.

SECTION III:

~~1. In 2019, 2020, and 2021, after the enactment of the DNID, additional off-street improvements surrounding the DNID were improved and accepted into the DNID, increasing the DNID's area, for the DNID to maintain those improvements. The complete area of the DNID is depicted in EXHIBIT A.~~

~~3.~~ This ordinance amends and replaces in its entirety Ordinance No. 2016-1, which established the DNID pursuant to Chapter 271 of the NRS. The DNID's purpose remains to cover that portion of the cost of ongoing maintenance for those off-street improvements constructed along the frontages of private properties within the DNID for example, sidewalks, landscaping, benches, etc., that exceeds the maintenance costs already borne by the City for the frontages of those private properties. The complete area of the DNID is depicted in EXHIBIT A.

~~42.~~ Pursuant to NRS 271.325, the Board has determined that public convenience and necessity require the DNID's amendment, and that its amendment is economically sound and feasible.

SECTION IV:

1. The DNID was originally created through the petition process under Chapter 271 of the NRS. This amendment is being made through the provisional order process under Chapter 271 of the NRS.

2. The City must continue to contract with the nonprofit association that initiated the original DNID through the petition process to administer the DNID and provide for the maintenance of the improvements specified in the plans for the DNID, as provided by NRS 271.322 and the contract between the City and the nonprofit association as may be modified from time to time.

3. If the nonprofit association that initiated the original DNID ceases to exist or otherwise ceases to administer the DNID, as may be provided for in the City's contract with the nonprofit association, the City may administer the DNID itself or contract with another nonprofit association, at the City's discretion.

4. If the City contracts with a nonprofit association, the governing body of the nonprofit association must present an annual report, including the DNID's activities, work accomplished, future plans, ~~and budget reconciliation,~~ and the projected budget for the next fiscal year to the Board. The nonprofit association must make a reasonable effort to present the annual report on or before the second April meeting when the Board first considers the annual assessment.

5. If the City administers the DNID, an administration fee of 10 percent of the ~~estimated annual~~actual expenditures must be ~~included in the annual budget and~~ paid to the City. ~~If the City does not administer the DNID, an administration fee of 5 percent estimated annual expenditures must be included in the annual budget and paid to the City. If applicable, the administration fee is to offset the costs of to the City to administer the DNID, if applicable, and to administratively prepare and process the annual assessments.~~

SECTION V:

The DNID comprises only the area depicted on EXHIBIT A, including the real property designated in EXHIBIT B. The real property list comprising the DNID must be adjusted each year based on the Carson City Assessor's Office's records ~~to account for lot line adjustments, parcel maps or other recorded events affecting a parcel.~~

SECTION VI:

1. The improvements that are to be maintained, in part, through DNID-derived funds are graphically shown on EXHIBIT C. Maintenance of improvements fronting the public properties identified on EXHIBIT A are hereby expressly excluded from the DNID and any DNID-funded maintenance obligation.

2. Properties owned by the government of the United States (“Federal properties”) are exempt from the DNID. The DNID area ~~does not~~ includes improvements that front properties owned by the State of Nevada ("State") and the City, respectively. The State and City will continue to maintain all improvements along their ~~building-property~~ frontages, ~~(as they do currently)~~. Property owners in the ~~area-of-the-DNID~~ area will not be assessed for the maintenance of improvements that front properties owned by the State and City.

SECTION VII:

Assessment amount and maintenance plan.

1. In 2016, at the time the Downtown Streetscape Enhancement Project’s improvements were constructed and the DNID was created, the City spent approximately \$37,284 per year on maintenance of the areas where the Downtown Streetscape Enhancement Project's improvements were constructed.

2. For FY 2024, the City will contribute \$37,284 to the DNID. ~~The total expenditures for the DNID in FY 2024 are estimated at \$105,950. The percentage of the City’s contribution to the DNID as compared with the total expenditures for FY 2024 is 35.2%~~

~~43. For FY 2025 and following years, U~~unless otherwise approved by the Board of Supervisors, ~~amounts paid by Carson City to the DNID for~~ the City’s portion of the DNID expenditures ~~will be must continue to be 35.240%~~ of the overall annual expenditures of the DNID ~~in FY 2025 and following years~~. If expenditures decrease, less maintenance is agreed upon, or reserves are used to supplement the budget, the City’s ~~costs-portion~~ will decrease along with the property owner’s assessment. If expenditures increase or additional reserves are needed, the City’s portion will increase along with the property owner’s assessment. The City’s annual contribution to the DNID, however, may not be less than \$37,284.

~~54. However, u~~Unless otherwise approved by the Board of Supervisors, the City’s contribution will not increase if any nonprofit organization administering the DNID or the property owners in the DNID request, as provided in this Ordinance, an increase in the amount of the assessment for additional activities outside the scope of the Downtown Streetscape Enhancement Project as identified in maintenance or other improvements that were not included in this Ordinance or the attached-EXHIBITS A-D.

~~65.~~ The DNID Maintenance Plan, attached to this ordinance as EXHIBIT D, details the improvements to be maintained, the anticipated schedule and levels of maintenance of those improvements.

SECTION VIII:

Assessment methodology and general provisions.

1. The DNID's purpose is to assess the owners of non-excluded private property within the DNID area an amount equal to the increased maintenance costs for the ~~portions of the~~ off-street improvements that are constructed within the DNID's geographic boundaries.

2. The DNID's geographic boundaries are depicted in EXHIBIT A, with those included properties being assessed based upon the commercial building square footage of a property relative to the total commercial building square footage of all properties included within the DNID. Further, properties that directly front the improvements are assessed at a 100 percent assessment rate, and properties that are elsewhere within the DNID, including those properties that are located on a side or adjacent street, are assessed at a 75 percent rate. All properties within the DNID that are zoned exclusively residential, including private homes and all portions of private residences included within a mixed-use property, will be excluded from the DNID and the resulting DNID assessments. Where a change in use occurs for a property within the DNID from commercial to residential or residential to commercial and that change becomes effective in the Assessor's records, the assessment will be adjusted with the next full assessment year as established at the time the Board confirms the assessment. No pro-ration by the City will be required for assessed DNID properties sold during a tax year; rather, all such pro-rations will be privately addressed, if at all, by the buyer and seller to each such respective transaction.

3. The DNID assessment must be paid by each property owner in conjunction with the owner's property taxes for the year, divided into quarterly payments. Penalties and interest for delinquent amounts will be calculated in the same manner as for real property taxes. The assessment amount constitutes a lien upon an assessed property and have the same priority as a lien for property taxes. After being collected, DNID assessments must be deposited in the DNID accounts.

4. The assessment must be calculated each year and pro-rated among the DNID's property owners based on the methods described in this Ordinance.

5. ~~In conjunction with any nonprofit association administering the DNID, the City~~The administrator of the DNID must itemize and document expenditures, including maintenance costs, which may include actual costs of maintenance or the cost of contracting the maintenance to a private company, as applicable. Expenditures, including maintenance costs, and revenues must be projected for the ensuing 5 fiscal years each year ~~for at least five years, and maintenance costs must include projections for any periodic~~

~~maintenance that does not occur annually, if any.~~ Expenditures must include projections amounts set aside for any periodic maintenance that occurs once every two years or more, if any, to avoid sudden increases in the annual assessment when such maintenance is scheduled to occur. Periodic maintenance, if any, must be annualized and amounts set aside must be identified in the prepared budget and set aside annually in designated roll-forward accounts to provide for the periodic maintenance.

6. A reserve account must be maintained to provide a buffer against sudden increases in the annual assessments due to increased expenditures or maintenance costs. Beginning in FY 2024, the reserve amount must not be less than 20 percent of the projected average annual expenditures over the next five years. The percentage or amount required to be maintained in a reserve account may be approved by the Board not more than once a year during the process to set the annual assessment. The roll-forward amounts for periodic maintenance, if any, may not be designated as part of the reserve account.

7. If the cost of maintenance or other expenditures in any given year exceeds the assessed amount plus any available reserve account balance and the City incurs the cost to meet contractual obligations, the expenditures must be increased the following year to reimburse the City for the City paid expenses.

8. Except as otherwise provided in this Ordinance, the assessment must be equal to the ~~actual~~-projected expenditures for the DNID, including annual maintenance costs, administrative fees and other incurred costs; plus additional amounts necessary to maintain or establish the roll-forward accounts, if any, and the reserve accounts; less the City's contribution to the DNID.

9. The total expenditures of the DNID must not in any event increase more than five percent on a year-over-year basis, unless otherwise approved by the Board of Supervisors. The assessment may not decrease from the prior year, except as otherwise provided in this Ordinance and approved by the Board.

10. The City must prepare the annual assessment estimate to be considered by the Board prior to its first meeting in June each year, at which time the Board may confirm and levy the assessment for the following tax year in conformance with the requirements of Chapter 271 of NRS. After the assessment is confirmed, the Clerk's Office must submit the list of parcel numbers and the assessed amount for each property to the Carson City Treasurer. The Board authorizes the Treasurer to reduce or waive assessment penalties and interest for good cause pursuant to NRS 361.4835.

11. All DNID member voting must be weighted, in the proportion to the square footage that each Member's DNID building(s) bear(s) to the total square footage of all buildings within the DNID, reduced by 25 percent for each 75 percent-assessed DNID Member, as detailed above and on Exhibit EB. Square footage will be determined based

upon the Carson City Assessor's Records and must be adjusted each year ~~to account for lot line adjustments, parcel maps or other recorded events affecting the square footage of a parcel.~~

12. The Board may decrease the assessment based upon an actual reduction in services or maintenance costs or for other special considerations. The Board may further consider a request in writing from the nonprofit association's governing body or non-excluded property owners within the DNID representing at least 66 2/3 percent of the basis for assessment for an increase in the assessment to pay for other improvements or activities, such as marketing and advertising, equipment purchases, ~~or for~~ an increase in the levels of maintenance, or to modify the assessment percentages, as permitted by law.

13. The City has established a procedure for obtaining a hardship determination on the basis of a property owner's ability to pay the assessment pursuant to NRS 271.357.

SECTION IX:

1. Pursuant to NRS 271.325(6), upon adoption of this Ordinance, the Board must cause to be recorded in the office of the Carson City Clerk-Recorder a certified copy of a list of the tracts to be assessed and the amount of maximum benefits estimated to be assessed against each tract in the assessment area, as shown on the assessment plat, as revised and approved by the governing body pursuant to NRS 271.320 (the area and the list of assessed properties). Neither the failure to record that list nor any defect or omission in that list will affect the validity of any assessment, the lien for the payment thereof, or the priority of that lien.

2. In addition to the specific provisions of this ordinance, the DNID shall be subject to all applicable requirements of Chapter 271 of NRS.

SECTION X:

Ordinance No. 2016-1 is hereby repealed.

SECTION XI:

EXHIBIT LIST. This ordinance contains the following exhibits:

- A. DNID Map
- B. DNID Property List and FY 2024 Assessment

benches, etc.) that exceeds the maintenance costs already borne by Carson City for the frontages of those private properties.

2. — Pursuant to NRS 271.325, the Board of Supervisors has determined that public convenience and necessity require the NID's creation, and that its creation is economically sound and feasible.

SECTION II:

The NID comprises only the area depicted on EXHIBIT A, including only the Assessor Parcel Numbers set forth on EXHIBIT C.

SECTION III:

The Downtown Streetscape Enhancement Project improvements that are to be maintained, in part, through NID-derived funds are graphically shown on Exhibit B, all of which front private properties within the NID's geographical boundaries. Maintenance of improvements fronting the public properties identified on Exhibit A are hereby expressly excluded from the NID and any NID-funded maintenance obligation.

SECTION IV:

1. — The property owners within the NID shall respectively be assessed for fiscal tax year 2016-2017 ("Year One") the amounts shown on Exhibit C for each such property.

2. — The City currently spends approximately \$37,284 per year on maintenance of the areas where Downtown Streetscape Enhancement Project's improvements will be constructed. The City will hereafter continue to contribute at least that amount toward the maintenance of those improvements.

3. — The present annual maintenance cost estimate for the Downtown Streetscape Enhancement Project's improvements, including those on Carson Street, Curry Street, and the Third Street Plaza, is \$107,335. That estimate includes improvements that front properties owned by the State of Nevada ("State") and Carson City ("City"), respectively. The State and City will continue to maintain all improvements along their building frontages (as they do currently). The State and City properties occupy 29% (2,600 feet of a total of 8,950 feet) of the property frontage where Downtown Streetscape

~~Enhancement Project improvements will be constructed. The difference between the current maintenance expenditure by the City (\$37,284) and the Year One estimated maintenance cost (\$107,335) is \$70,051. The private property owners' annual maintenance cost share (71% of \$70,051) is therefore estimated to be \$49,736. This is the amount that will be assessed to property owners in Year One, as further detailed below in Section V of this Ordinance.~~

~~4. The Curry Street improvements under the Downtown Streetscape Enhancement Project are scheduled for construction two years after the Carson Street and Third Street improvements. It is the intent of this Ordinance to hereby establish a maintenance assessment for all of those improvements under the Downtown Streetscape Enhancement Project, including those made to Curry Street.~~

~~5. The NID Maintenance Plan, attached to this ordinance as Exhibit D, details the improvements to be maintained, the anticipated schedule and levels of maintenance of those improvements, and the estimated time and expense of that maintenance. The NID Maintenance Plan further provides for the power washing of sidewalks, garbage removal, general cleanup, landscape maintenance, and sidewalk snow removal.~~

SECTION V:

~~1. The NID's purpose is to have the City assess its members in an amount equal to Carson City's increased maintenance costs for the portions of the Downtown Streetscape Enhancement Project that are constructed within the NID's geographic boundaries. No portion of any funds received from the NID, through assessment or otherwise, shall be used to pay all or any portion of an expense previously obligated for, or which has traditionally been borne by, the City.~~

~~2. This NID's geographic boundaries will include all non-excluded real property depicted on Exhibit A, with those included properties being assessed based upon the commercial building square footage of a property relative to the total commercial building square footage of all properties included within the NID. Generally, properties that directly front on the Downtown Streetscape Enhancement Project improvements are assessed at a 100% assessment rate, and properties that are elsewhere within the NID (i.e., are located on a side or adjacent street), are assessed at a 75% rate. All properties within the NID that are zoned exclusively residential (e.g., private homes and all private residences included within a mixed-use property) will be excluded from the NID and the resulting NID assessments. Where a change in use occurs for a property within the NID from commercial to residential or residential to commercial and that change becomes~~

~~effective in the Assessor's records, the assessment will be adjusted with the next full assessment year as established at the time the Board of Supervisors confirms the assessment. No pro-ratio by Carson City will be required for assessed NID properties sold during a tax year; rather, all such pro-rations will be privately addressed, if at all, by the buyer and seller to each such respective transaction. A Notice of NID Annual Assessment will be recorded against title to each and every assessed NID property.~~

~~3. — The NID assessment shall be paid by each property owner in conjunction with such owner's property taxes for the year. Penalties and interest for delinquent amounts will be calculated in the same manner as for real property taxes. The assessment amount shall constitute a lien upon an assessed property and have the same priority as a lien for property taxes.~~

~~4. — The total Year One assessment to all non-excluded property owners within the NID shall be \$49,736, collectively. The assessment shall be pro-rated each year among the NID's property owners based on the distribution method described in detail below.~~

~~5. — The assessment shall increase each year by the *Consumer Price Index for All Urban Consumers ("CPI") All Items (1982-1984=100)*, as published by the U.S. Department of Labor, Bureau of Labor Statistics for the twelve month period ending December 31 next preceding the year for which the increase is being calculated, but in no event more than 5% on a year-over-year basis. An assessment shall not decrease from the prior year if the CPI goes negative for an evaluated period; provided, however, that once a credit balance of twenty percent (20%) above the projected cost of maintenance is established in the maintenance account for unexpected expenses (e.g. unanticipated heavy snow removal), the City shall reduce the assessment amount to the actual projected maintenance cost (if that cost is less than the base assessment amount plus CPI increases). If the credit balance decreases below 20% of the projected cost of maintenance, the assessment shall be increased that year to cover the projected cost of maintenance plus the additional cost to reestablish the 20% credit balance, but in no case shall the assessment be more than the base assessment plus CPI increases described above. If the cost of maintenance in any given year exceeds the assessed amount plus any available credit balance and the City incurs the cost to meet contractual maintenance obligations, the assessment shall be increased the following year to reimburse the City for those additional maintenance expenditures and replenish the credit balance but in no case shall the assessment be more than the base assessment plus CPI increases described above.~~

~~6. — The City shall prepare the annual assessment estimate to be considered by the Board of Supervisors at or prior to its first meeting in June each year, at which time the Board of Supervisors may confirm the assessment by resolution and levy the assessment for the following tax year. In confirming the assessment, the Board of Supervisors shall direct the Clerk to submit the list of parcel numbers and the assessed amount for each~~

property to the Carson City Treasurer. The Board of Supervisors authorizes the Treasurer to reduce or waive for good cause pursuant to NRS 361.483 and NRS 361.4835.

~~7. — In Year One and all subsequent years, Carson City must itemize and document the alleged increased maintenance costs by spreadsheet and corroborating documentation, which may include actual costs of maintenance or the cost of contracting the maintenance to a private company, as applicable.~~

~~8. — All NID assessments shall be allocated, and all NID member voting shall be weighted, in the proportion to the square footage of each Member's NID building(s) bear(s) to the total square footage of all buildings within the NID, as reduced by 25% for each 75%-assessed NID Member, as detailed above and on Exhibit C. Square footage will be determined based upon the Carson City Assessor's Records.~~

~~9. — Carson City and the State are not a part of the NID, and will be solely responsible for the maintenance of all improvements fronting their respective properties.~~

~~10. — Upon request from the NID's board of directors, the Board of Supervisors may decrease the base assessment based upon an actual reduction in maintenance costs or other special considerations. The Board of Supervisors may further consider a request from the NID's board of directors for an increase in the base assessment to pay for other improvements or activities, such as marketing and advertising, or requests to increase the levels of maintenance or modify the assessment percentages, as permitted by law, so long as such a request is approved in writing by no less than those property owners within the NID that collectively represent at least 66-2/3% of the basis for assessment.~~

~~11. — The City shall establish a procedure for obtaining a hardship determination on the basis of a property owner's ability to pay the assessment pursuant to NRS 271.357.~~

SECTION VI:

~~1. — Pursuant to NRS 271.325(6), upon adoption of this Ordinance, the Board of Supervisors shall cause to be recorded in the office of the Carson City Recorder a certified copy of a list of the tracts to be assessed and the amount of maximum benefits estimated to be assessed against each tract in the assessment area, as shown on the assessment plat, as revised and approved by the governing body pursuant to NRS 271.320 (the area and the list of assessed properties). Neither the failure to record that list nor any defect or omission in that list shall affect the validity of any assessment, the lien for the payment thereof, or the priority of that lien.~~

~~2. — In addition to the specific provisions of this ordinance, the NID shall be subject to all applicable requirements of NRS Chapter 271, Local Improvements.]~~

SUMMARY: An ordinance levying an assessment and amending provisions of the Downtown Neighborhood Improvement District.

BILL NO. ____

ORDINANCE NO. 2023-_____

AN ORDINANCE RELATING TO IMPROVEMENT DISTRICTS; LEVYING THE FISCAL YEAR 2024 ASSESSMENT FOR THE DOWNTOWN NEIGHBORHOOD IMPROVEMENT DISTRICT (“DNID”); AMENDING THE DNID ORDINANCE UNDER CHAPTER 271 OF THE NEVADA REVISED STATUTES; AND PROVIDING OTHER MATTERS PROPERLY RELATING THERETO.

The Carson City Board of Supervisors do ordain:

SECTION I:

1. The Downtown Neighborhood Improvement District ("DNID") was created by the Carson City Board of Supervisors (“Board”) on January 7, 2016, through Ordinance No. 2016-1, pursuant to Chapter 271 of the Nevada Revised Statutes ("NRS"). The DNID's purpose was to cover that portion of the cost of ongoing maintenance for those off-street improvements constructed along the frontages of private properties within the DNID as part of the Downtown Streetscape Enhancement Project, for example, sidewalks, landscaping, benches, etc., that exceeds the maintenance costs already borne by Carson City (“City”) for the frontages of those private properties.

SECTION II:

Levy of Fiscal Year (“FY”) 2024 Assessment

1. 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. The Board also held a public hearing and heard and disposed of any and all complaints, protests and objections to the assessment by resolution.

2. The total estimated expenditures for the DNID, including maintenance costs, for FY 2024 are \$105,950.

3. The City's contribution to the DNID for FY 2024 is \$37,284.

4. The assessment amount, which is the total estimated expenditures for the DNID (\$105,950), less the City's contributions (\$37,284) and a one-time drawdown of reserves (\$20,062), is equal to \$48,604. This amount is assessed to the property owners in the DNID for FY 2024.

5. The Board hereby levies the \$48,604 assessment for the DNID in FY 2024 for the purpose of paying for maintenance of the Downtown Streetscape Enhancement Project, distributed among the property owners as shown on the confirmed assessment roll in EXHIBIT B, attached hereto.

6. The officers and employees of Carson City are hereby authorized and directed to take all action necessary or appropriate to effectuate the levy of the assessment.

SECTION III:

1. This ordinance amends and replaces in its entirety Ordinance No. 2016-1, which established the DNID pursuant to Chapter 271 of the NRS. The DNID's purpose remains to cover that portion of the cost of ongoing maintenance for those off-street improvements constructed along the frontages of private properties within the DNID for example, sidewalks, landscaping, benches, etc., that exceeds the maintenance costs already borne by the City for the frontages of those private properties. The complete area of the DNID is depicted in EXHIBIT A.

2. Pursuant to NRS 271.325, the Board has determined that public convenience and necessity require the DNID's amendment, and that its amendment is economically sound and feasible.

SECTION IV:

1. The DNID was originally created through the petition process under Chapter 271 of the NRS. This amendment is being made through the provisional order process under Chapter 271 of the NRS.

2. The City must continue to contract with the nonprofit association that initiated the original DNID through the petition process to administer the DNID and provide for the maintenance of the improvements specified in the plans for the DNID, as provided by NRS 271.322 and the contract between the City and the nonprofit association as may be modified from time to time.

3. If the nonprofit association that initiated the original DNID ceases to exist or otherwise ceases to administer the DNID, as may be provided for in the City's contract with the nonprofit association, the City may administer the DNID itself or contract with another nonprofit association, at the City's discretion.

4. If the City contracts with a nonprofit association, the governing body of the nonprofit association must present an annual report, including the DNID's activities, work accomplished, future plans, budget reconciliation and the projected budget for the next fiscal year to the Board. The nonprofit association must make a reasonable effort to present the annual report on or before the second April meeting when the Board first considers the annual assessment.

5. If the City administers the DNID, an administration fee of 10 percent of the actual expenditures must be paid to the City. If applicable, the administration fee is to offset the costs to the City to administer the DNID and administratively prepare and process the annual assessments.

SECTION V:

The DNID comprises only the area depicted on EXHIBIT A, including the real property designated in EXHIBIT B. The real property list comprising the DNID must be adjusted each year based on the Carson City Assessor's Office's records.

SECTION VI:

1. The improvements that are to be maintained, in part, through DNID-derived funds are graphically shown on EXHIBIT C. Maintenance of improvements fronting the public properties identified on EXHIBIT A are hereby expressly excluded from the DNID and any DNID-funded maintenance obligation.

2. Properties owned by the government of the United States ("Federal properties") are exempt from the DNID. The DNID area does not include improvements that front properties owned by the State of Nevada ("State") and the City, respectively. The State and City will continue to maintain all improvements along their property frontages, as they do currently. Property owners in the DNID area will not be assessed for the maintenance of improvements that front properties owned by the State and City.

SECTION VII:

Assessment amount and maintenance plan.

1. In 2016, at the time the Downtown Streetscape Enhancement Project's improvements were constructed and the DNID was created, the City spent approximately \$37,284 per year on maintenance of the areas where the Downtown Streetscape Enhancement Project's improvements were constructed.

2. For FY 2024, the City will contribute \$37,284 to the DNID.

3. For FY 2025 and following years, unless otherwise approved by the Board of Supervisors, the City's portion of the DNID expenditures will be 40% of the overall annual expenditures of the DNID. If expenditures decrease, less maintenance is agreed upon, or reserves are used to supplement the budget, the City's portion will decrease along with the property owner's assessment. If expenditures increase or additional reserves are needed, the City's portion will increase along with the property owner's assessment. The City's annual contribution to the DNID, however, may not be less than \$37,284.

4. Unless otherwise approved by the Board of Supervisors, the City's contribution will not increase if any nonprofit organization administering the DNID or the property owners in the DNID request, as provided in this Ordinance, an increase in the amount of the assessment for additional activities outside the scope of the Downtown Streetscape Enhancement Project as identified in EXHIBITS A-D.

5. The DNID Maintenance Plan, attached to this ordinance as EXHIBIT D, details the improvements to be maintained, the anticipated schedule and levels of maintenance of those improvements.

SECTION VIII:

Assessment methodology and general provisions.

1. The DNID's purpose is to assess the owners of non-excluded private property within the DNID area an amount equal to the increased maintenance costs for the off-street improvements that are constructed within the DNID's geographic boundaries.

2. The DNID's geographic boundaries are depicted in EXHIBIT A, with those included properties being assessed based upon the commercial building square footage of a property relative to the total commercial building square footage of all properties included within the DNID. Further, properties that directly front the improvements are assessed at a 100 percent assessment rate, and properties that are elsewhere within the DNID, including those properties that are located on a side or adjacent street, are assessed at a 75 percent

rate. All properties within the DNID that are zoned exclusively residential, including private homes and all portions of private residences included within a mixed-use property, will be excluded from the DNID and the resulting DNID assessments. Where a change in use occurs for a property within the DNID from commercial to residential or residential to commercial and that change becomes effective in the Assessor's records, the assessment will be adjusted with the next full assessment year as established at the time the Board confirms the assessment. No pro-ration by the City will be required for assessed DNID properties sold during a tax year; rather, all such pro-rations will be privately addressed, if at all, by the buyer and seller to each such respective transaction.

3. The DNID assessment must be paid by each property owner in conjunction with the owner's property taxes for the year, divided into quarterly payments. Penalties and interest for delinquent amounts will be calculated in the same manner as for real property taxes. The assessment amount constitutes a lien upon an assessed property and have the same priority as a lien for property taxes. After being collected, DNID assessments must be deposited in the DNID accounts.

4. The assessment must be calculated each year and pro-rated among the DNID's property owners based on the methods described in this Ordinance.

5. The administrator of the DNID must itemize and document expenditures, including maintenance costs, which may include actual costs of maintenance or the cost of contracting the maintenance to a private company, as applicable. Expenditures, including maintenance costs, and revenues must be projected for the ensuing 5 fiscal years. Expenditures must include projections for periodic maintenance that occurs once every two years or more, if any, to avoid sudden increases in the annual assessment when such maintenance is scheduled to occur. Periodic maintenance, if any, must be annualized and amounts must be identified in the prepared budget and set aside annually in designated roll-forward accounts to provide for the periodic maintenance.

6. A reserve account must be maintained to provide a buffer against sudden increases in the annual assessments due to increased expenditures or maintenance costs. Beginning in FY 2024, the reserve amount must not be less than 20 percent of the projected average annual expenditures over the next five years. The percentage or amount required to be maintained in a reserve account may be approved by the Board not more than once a year during the process to set the annual assessment. The roll-forward amounts for periodic maintenance, if any, may not be designated as part of the reserve account.

7. If the cost of maintenance or other expenditures in any given year exceeds the assessed amount plus any available reserve account balance and the City incurs the cost to meet contractual obligations, the expenditures must be increased the following year to reimburse the City for the City paid expenses.

8. Except as otherwise provided in this Ordinance, the assessment must be equal to the projected expenditures for the DNID, including annual maintenance costs, administrative fees and other incurred costs; plus additional amounts necessary to maintain or establish the roll-forward account, if any, and the reserve account; less the City's contribution to the DNID.

9. The total expenditures of the DNID must not in any event increase more than five percent on a year-over-year basis, unless otherwise approved by the Board of Supervisors. The assessment may not decrease from the prior year, except as otherwise provided in this Ordinance and approved by the Board.

10. The City must prepare the annual assessment estimate to be considered by the Board prior to its first meeting in June each year, at which time the Board may confirm and levy the assessment for the following tax year in conformance with the requirements of Chapter 271 of NRS. After the assessment is confirmed, the Clerk's Office must submit the list of parcel numbers and the assessed amount for each property to the Carson City Treasurer. The Board authorizes the Treasurer to reduce or waive assessment penalties and interest for good cause pursuant to NRS 361.4835.

11. All DNID member voting must be weighted, in the proportion to the square footage that each Member's DNID building(s) bear(s) to the total square footage of all buildings within the DNID, reduced by 25 percent for each 75 percent-assessed DNID Member, as detailed above and on Exhibit B. Square footage will be determined based upon the Carson City Assessor's Records and must be adjusted each year.

12. The Board may decrease the assessment based upon an actual reduction in services or maintenance costs or for other special considerations. The Board may further consider a request in writing from the nonprofit association's governing body or non-excluded property owners within the DNID representing at least 66 2/3 percent of the basis for assessment for an increase in the assessment to pay for other improvements or activities, such as marketing and advertising, equipment purchases, an increase in the levels of maintenance, or to modify the assessment percentages, as permitted by law.

13. The City has established a procedure for obtaining a hardship determination on the basis of a property owner's ability to pay the assessment pursuant to NRS 271.357.

SECTION IX:

1. Pursuant to NRS 271.325(6), upon adoption of this Ordinance, the Board must cause to be recorded in the office of the Carson City Clerk-Recorder a certified copy of a list of the tracts to be assessed and the amount of maximum benefits estimated to be

assessed against each tract in the assessment area, as shown on the assessment plat, as revised and approved by the governing body pursuant to NRS 271.320 (the area and the list of assessed properties). Neither the failure to record that list nor any defect or omission in that list will affect the validity of any assessment, the lien for the payment thereof, or the priority of that lien.

2. In addition to the specific provisions of this ordinance, the DNID shall be subject to all applicable requirements of Chapter 271 of NRS.

SECTION X:

Ordinance No. 2016-1 is hereby repealed.

SECTION XI:

EXHIBIT LIST. This ordinance contains the following exhibits:

- A. DNID Map
- B. DNID Property List and FY 2024 Assessment
- C. Project improvement plan
- D. DNID Maintenance Plan

PROPOSED on _____, 2023.

PROPOSED by Supervisor _____.

PASSED on _____, 2023.

VOTE: AYES: SUPERVISORS: _____

 NAYS: SUPERVISORS: _____

 ABSENT: SUPERVISORS: _____

Lori Bagwell, Mayor

ATTEST:

William Scott Hoen, Clerk-Recorder

This ordinance shall be in force and effect from the _____ day of the month of _____ of the year 2023.

TEXT OF REPEALED SECTIONS

~~SECTION I:~~

~~1. This ordinance creates the Downtown Neighborhood Improvement District (hereinafter "NID") pursuant to Chapter 271 of the Nevada Revised Statutes (hereinafter "NRS") based upon a petition submitted by property owners representing at least fifty percent of the assessed valuation of the properties within the NID. The NID's sole purpose is to cover that portion of the cost of ongoing maintenance for those off-street improvements first constructed along the frontages of private properties within the NID as part of the Downtown Streetscape Enhancement Project (e.g. sidewalks, landscaping, benches, etc.) that exceeds the maintenance costs already borne by Carson City for the frontages of those private properties.~~

~~2. Pursuant to NRS 271.325, the Board of Supervisors has determined that public convenience and necessity require the NID's creation, and that its creation is economically sound and feasible.~~

~~SECTION II:~~

~~The NID comprises only the area depicted on EXHIBIT A, including only the Assessor Parcel Numbers set forth on EXHIBIT C.~~

~~SECTION III:~~

~~The Downtown Streetscape Enhancement Project improvements that are to be maintained, in part, through NID-derived funds are graphically shown on Exhibit B, all of which front private properties within the NID's geographical boundaries. Maintenance of~~

~~improvements fronting the public properties identified on Exhibit A are hereby expressly excluded from the NID and any NID-funded maintenance obligation.~~

SECTION IV:

~~1. — The property owners within the NID shall respectively be assessed for fiscal tax year 2016-2017 ("Year One") the amounts shown on Exhibit C for each such property.~~

~~2. — The City currently spends approximately \$37,284 per year on maintenance of the areas where Downtown Streetscape Enhancement Project's improvements will be constructed. The City will hereafter continue to contribute at least that amount toward the maintenance of those improvements.~~

~~3. — The present annual maintenance cost estimate for the Downtown Streetscape Enhancement Project's improvements, including those on Carson Street, Curry Street, and the Third Street Plaza, is \$107,335. That estimate includes improvements that front properties owned by the State of Nevada ("State") and Carson City ("City"), respectively. The State and City will continue to maintain all improvements along their building frontages (as they do currently). The State and City properties occupy 29% (2,600 feet of a total of 8,950 feet) of the property frontage where Downtown Streetscape Enhancement Project improvements will be constructed. The difference between the current maintenance expenditure by the City (\$37,284) and the Year One estimated maintenance cost (\$107,335) is \$70,051. The private property owners' annual maintenance cost share (71% of \$70,051) is therefore estimated to be \$49,736. This is the amount that will be assessed to property owners in Year One, as further detailed below in Section V of this Ordinance.~~

~~4. — The Curry Street improvements under the Downtown Streetscape Enhancement Project are scheduled for construction two years after the Carson Street and Third Street improvements. It is the intent of this Ordinance to hereby establish a maintenance assessment for all of those improvements under the Downtown Streetscape Enhancement Project, including those made to Curry Street.~~

~~5. — The NID Maintenance Plan, attached to this ordinance as Exhibit D, details the improvements to be maintained, the anticipated schedule and levels of maintenance of those improvements, and the estimated time and expense of that maintenance. The NID Maintenance Plan further provides for the power washing of sidewalks, garbage removal, general cleanup, landscape maintenance, and sidewalk snow removal.~~

SECTION V:

1. ~~The NID's purpose is to have the City assess its members in an amount equal to Carson City's increased maintenance costs for the portions of the Downtown Streetscape Enhancement Project that are constructed within the NID's geographic boundaries. No portion of any funds received from the NID, through assessment or otherwise, shall be used to pay all or any portion of an expense previously obligated for, or which has traditionally been borne by, the City.~~

2. ~~This NID's geographic boundaries will include all non-excluded real property depicted on Exhibit A, with those included properties being assessed based upon the commercial building square footage of a property relative to the total commercial building square footage of all properties included within the NID. Generally, properties that directly front on the Downtown Streetscape Enhancement Project improvements are assessed at a 100% assessment rate, and properties that are elsewhere within the NID (i.e., are located on a side or adjacent street), are assessed at a 75% rate. All properties within the NID that are zoned exclusively residential (e.g., private homes and all private residences included within a mixed-use property) will be excluded from the NID and the resulting NID assessments. Where a change in use occurs for a property within the NID from commercial to residential or residential to commercial and that change becomes effective in the Assessor's records, the assessment will be adjusted with the next full assessment year as established at the time the Board of Supervisors confirms the assessment. No pro-rata by Carson City will be required for assessed NID properties sold during a tax year; rather, all such pro-rations will be privately addressed, if at all, by the buyer and seller to each such respective transaction. A Notice of NID Annual Assessment will be recorded against title to each and every assessed NID property.~~

3. ~~The NID assessment shall be paid by each property owner in conjunction with such owner's property taxes for the year. Penalties and interest for delinquent amounts will be calculated in the same manner as for real property taxes. The assessment amount shall constitute a lien upon an assessed property and have the same priority as a lien for property taxes.~~

4. ~~The total Year One assessment to all non-excluded property owners within the NID shall be \$49,736, collectively. The assessment shall be pro-rated each year among the NID's property owners based on the distribution method described in detail below.~~

5. ~~The assessment shall increase each year by the *Consumer Price Index for All Urban Consumers ("CPI") - All Items (1982-1984=100)*, as published by the U.S. Department of Labor, Bureau of Labor Statistics for the twelve month period ending December 31 next preceding the year for which the increase is being calculated, but in no event more than 5% on a year-over-year basis. An assessment shall not decrease from the~~

~~prior year if the CPI goes negative for an evaluated period; provided, however, that once a credit balance of twenty percent (20%) above the projected cost of maintenance is established in the maintenance account for unexpected expenses (e.g. unanticipated heavy snow removal), the City shall reduce the assessment amount to the actual projected maintenance cost (if that cost is less than the base assessment amount plus CPI increases). If the credit balance decreases below 20% of the projected cost of maintenance, the assessment shall be increased that year to cover the projected cost of maintenance plus the additional cost to reestablish the 20% credit balance, but in no case shall the assessment be more than the base assessment plus CPI increases described above. If the cost of maintenance in any given year exceeds the assessed amount plus any available credit balance and the City incurs the cost to meet contractual maintenance obligations, the assessment shall be increased the following year to reimburse the City for those additional maintenance expenditures and replenish the credit balance but in no case shall the assessment be more than the base assessment plus CPI increases described above.~~

~~6. — The City shall prepare the annual assessment estimate to be considered by the Board of Supervisors at or prior to its first meeting in June each year, at which time the Board of Supervisors may confirm the assessment by resolution and levy the assessment for the following tax year. In confirming the assessment, the Board of Supervisors shall direct the Clerk to submit the list of parcel numbers and the assessed amount for each property to the Carson City Treasurer. The Board of Supervisors authorizes the Treasurer to reduce or waive for good cause pursuant to NRS 361.483 and NRS 361.4835.~~

~~7. — In Year One and all subsequent years, Carson City must itemize and document the alleged increased maintenance costs by spreadsheet and corroborating documentation, which may include actual costs of maintenance or the cost of contracting the maintenance to a private company, as applicable.~~

~~8. — All NID assessments shall be allocated, and all NID member voting shall be weighted, in the proportion to the square footage of each Member's NID building(s) bear(s) to the total square footage of all buildings within the NID, as reduced by 25% for each 75% assessed NID Member, as detailed above and on Exhibit C. Square footage will be determined based upon the Carson City Assessor's Records.~~

~~9. — Carson City and the State are not a part of the NID, and will be solely responsible for the maintenance of all improvements fronting their respective properties.~~

~~10. — Upon request from the NID's board of directors, the Board of Supervisors may decrease the base assessment based upon an actual reduction in maintenance costs or other special considerations. The Board of Supervisors may further consider a request from the NID's board of directors for an increase in the base assessment to pay for other improvements or activities, such as marketing and advertising, or requests to increase the~~

~~levels of maintenance or modify the assessment percentages, as permitted by law, so long as such a request is approved in writing by no less than those property owners within the NID that collectively represent at least 66 2/3% of the basis for assessment.~~

~~11. — The City shall establish a procedure for obtaining a hardship determination on the basis of a property owner's ability to pay the assessment pursuant to NRS 271.357.~~

SECTION VI:

~~1. — Pursuant to NRS 271.325(6), upon adoption of this Ordinance, the Board of Supervisors shall cause to be recorded in the office of the Carson City Recorder a certified copy of a list of the tracts to be assessed and the amount of maximum benefits estimated to be assessed against each tract in the assessment area, as shown on the assessment plat, as revised and approved by the governing body pursuant to NRS 271.320 (the area and the list of assessed properties). Neither the failure to record that list nor any defect or omission in that list shall affect the validity of any assessment, the lien for the payment thereof, or the priority of that lien.~~

~~2. — In addition to the specific provisions of this ordinance, the NID shall be subject to all applicable requirements of NRS Chapter 271, Local Improvements.]~~

SUMMARY: An ordinance levying an assessment and amending provisions of the South Carson Neighborhood Improvement District.

BILL NO. ____

ORDINANCE NO. 2023-_____

AN ORDINANCE RELATING TO IMPROVEMENT DISTRICTS; LEVYING THE FISCAL YEAR 2024 ASSESSMENT FOR THE SOUTH CARSON NEIGHBORHOOD IMPROVEMENT DISTRICT (“SCNID”); AMENDING THE SCNID ORDINANCE UNDER CHAPTER 271 OF THE NEVADA REVISED STATUTES; AND PROVIDING OTHER MATTERS PROPERLY RELATING THERETO.

The Carson City Board of Supervisors do ordain:

SECTION I:

1. The South Carson Neighborhood Improvement District ("SCNID") was created by the Carson City Board of Supervisors (“Board”) on June 17, 2021, through Ordinance No. 2021-8, pursuant to Chapter 271 of the Nevada Revised Statutes ("NRS"). The SCNID’s purpose is to cover that portion of the cost of ongoing maintenance for those pedestrian, non-motorized and landscaping improvements constructed within the public right-of-way within the SCNID boundary as part of the South Carson Street Complete Streets Project (“Project”) that exceeds the maintenance costs already borne by Carson City (“City”) for those types of improvements.

SECTION II:

Levy of Fiscal Year (“FY”) 2024 Assessment

1. 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. The Board also held a public hearing and heard and disposed of any and all complaints, protests and objections to the assessment by resolution.

2. The total estimated expenditures for the SCNID, including maintenance costs, for FY 2024 are \$155,677.

3. The City's contribution to the SCNID for FY 2024 is \$24,406.
4. The contribution to the SCNID for FY 2024 from collections of right-of-way license fees is estimated to be \$44,510.
5. The total estimated expenditures for the SCNID, less the City's contributions and the license fee contributions is \$86,761. This amount is assessed to the property owners in the SCNID for FY 2024.
6. The Board hereby levies the \$86,761 assessment for the SCNID in FY 2024 for the purpose of paying for maintenance of the South Carson Complete Streets Project, distributed among the property owners as shown on the confirmed assessment roll in EXHIBIT B, attached hereto.
7. The officers and employees of Carson City are hereby authorized and directed to take all action necessary or appropriate to effectuate the levy of the assessment.

SECTION III:

1. This ordinance amends and replaces in its entirety Ordinance No. 2021-8 establishing the SCNID pursuant to Chapter 271 of the NRS. The SCNID's purpose remains to cover that portion of the cost of ongoing maintenance for those pedestrian, non-motorized and landscaping improvements constructed within the public right-of-way within the SCNID boundary as part of the Project that exceeds the maintenance costs already borne by the City for those types of improvements. The complete area of the SCNID is depicted in EXHIBIT A.
2. Pursuant to NRS 271.325, the Board has determined that public convenience and necessity require the SCNID's amendment, and that its amendment is economically sound and feasible.

SECTION IV:

1. This amendment is being made through the provisional order process under Chapter 271 of the NRS.
2. The City may, in its sole discretion, contract with a nonprofit association to administer the SCNID and provide for the maintenance of the improvements specified in the plans for the SCNID, as provided by NRS 271.322.

3. If the City contracts with a nonprofit association, the governing body of the nonprofit association must present an annual report, including the SCNID's activities, work accomplished, future plans ~~and~~, budget reconciliation, ~~and the projected budget for the next fiscal year~~ to the Board. The nonprofit association must make a reasonable effort to present the annual report on or before the second April meeting when the Board first considers the annual assessment.

4. If the City administers the SCNID, an administration fee of 10 percent of the estimated annual expenditures must be included in the annual budget and paid to the City. If the City does not administer the SCNID, an administration fee of 5 percent estimated annual expenditures must be included in the annual budget and paid to the City. The administration fee is to offset the costs ~~of~~to the City to administer the SCNID, ~~if applicable,~~ and to administratively prepare and process the annual assessments.

SECTION V:

The SCNID comprises only the area depicted on EXHIBIT A, including the real property designated in EXHIBIT B. The real property list comprising the SCNID must be adjusted each year based on the Carson City Assessor's Office's records ~~to account for lot line adjustments, parcel maps or other recorded events affecting a parcel.~~

SECTION VI:

The improvements that are to be maintained, in part, through SCNID-derived funds are graphically shown on EXHIBIT C.

SECTION VII:

Assessment amount and maintenance plan.

1. In 2021, at the time the Project's improvements were constructed, the City spent approximately \$22,240 per year on landscape, sidewalks and weed abatement maintenance of the areas where the Project's improvements will be constructed and maintained. The total expenditures for FY 2022 were \$141,860, the City's contribution to the SCNID was \$22,240, the amount estimated to be collected from license fees was \$50,000, and the assessment was \$69,620.

2. For Fiscal Year (“FY”) 2023, the total expenditures were \$148,953, the City contributed \$23,352, the amount estimated to be collected from license fees was \$49,855, and the amount assessed to the owners of property in the SCNID was \$75,746.

3. The City portion of the SCNID expenses has remained steady at 15.67% of the total SCNID expenses. Unless otherwise approved by the Board of Supervisors, amounts paid by Carson City to the SCNID for the City’s portion of the ~~maintenance costs~~SCNID expenditures must continue to be 15.67% of the overall expenditures of the SCNID in FY 2025 and following years. If expenditures decrease, less maintenance is agreed upon, or reserves are used to supplement the budget, the City’s ~~costs~~portion will decrease along with the property owner’s assessment. If expenditures increase or additional reserves are needed, the City’s portion will increase along with the property owner’s assessment.

4. ~~However, unless~~Unless otherwise approved by the Board of Supervisors, the City’s contribution will not increase if any nonprofit organization administering the SCNID or the property owners in the SCNID request, as provided in this Ordinance, an increase in the amount of the assessment for additional ~~maintenance or other improvements that were not included in this Ordinance or~~activities outside the ~~attached scope of the Project as identified in~~ EXHIBITS A-D.

5. The projected amount that will be collected through City right-of-way licensing agreements for City real property, easements or other interests comprising right-of-way adjacent to properties located within the SCNID must be directed to the SCNID each year to reduce the assessments paid by the property owners located within the SCNID.

6. The SCNID Maintenance Plan, attached to this ordinance as EXHIBIT D, details the improvements to be maintained, the anticipated schedule and levels of maintenance of those improvements.

SECTION VIII:

Assessment methodology and general provisions.

1. The SCNID's purpose is to assess the property owners within the SCNID area an amount equal to Carson City’s increased maintenance costs for the Project that are constructed within the SCNID’s geographic boundaries.

2. The SCNID's geographic boundaries are depicted on EXHIBIT A. Each property within the SCNID will be assessed its proportionate share of the total property owners’ assessment based on two factors: (1) parcel frontage length along South Carson Street and (2) parcel area. Half (50%) of the annual assessment assigned to the property owners will be distributed among the property owners proportionately based on the lineal

frontage of each property abutting South Carson Street or abutting a City right-of-way property fronting on South Carson Street, measured as a proportion of that property's frontage compared to the total property frontage within the entire SCNID. The other half (50%) of the annual assessment assigned to the property owners will be distributed among the property owners proportionately based on the square footage of each property measured as a proportion of the total square footage of properties within the SCNID. If a change to a property within the SCNID occurs during the year, the assessment will be adjusted with the next full assessment year based on the Assessor's records, as established at the time the Board confirms the assessment. No pro-ratio by the City will be required for assessed SCNID properties sold during a tax year; rather, all such pro-ratios will be privately addressed, if at all, by the buyer and seller to each such respective transaction.

3. The SCNID assessment must be paid by each property owner in conjunction with the owner's property taxes for the year, divided into quarterly payments. Penalties and interest for delinquent amounts will be calculated in the same manner as for real property taxes. The assessment amount constitutes a lien upon an assessed property and have the same priority as a lien for property taxes. After being collected, SCNID assessments must be deposited in the SCNID accounts.

4. The assessment must be calculated each year and pro-rated among the SCNID's property owners based on the methods described in this Ordinance.

5. ~~In conjunction with any nonprofit association administering the SCNID, the City~~The administrator of the SCNID must itemize and document expenditures, including maintenance costs, which may include actual costs of maintenance or the cost of contracting the maintenance to a private company, as applicable. Expenditures, including maintenance costs, and revenues must be projected ~~each year~~ for at least the ensuing five fiscal years, ~~and maintenance costs must include projections for any periodic maintenance that does not occur annually, if any.~~ Expenditures must include ~~amounts set aside~~projections for any periodic maintenance that occurs once every two years or more, if any, to avoid sudden increases in the annual assessment when such maintenance is scheduled to occur. ~~Such amounts~~Periodic maintenance, if any, must be annualized and amounts must be identified in the prepared budget and set aside annually in designated roll-forward accounts to provide for periodic maintenance.

6. A reserve account must be maintained to provide a buffer against sudden increases in the annual assessments due to increased expenditures or maintenance costs. Beginning in FY 2024, the reserve amount must not be less than 20 percent of the projected average annual expenditures over the next five years. The percentage or amount required to be maintained in a reserve account may be approved by the Board not more than once a year during the process to set the annual assessment. The roll-forward amounts for periodic maintenance, if any, may not be designated as part of the reserve account.

7. If the cost of maintenance or other expenditures in any given year exceeds the assessed amount plus any available reserve account balance and the City incurs the cost to meet contractual obligations, the expenditures must be increased the following year to reimburse the City for the City paid expenses.

8. Except as otherwise provided in this Ordinance, the assessment must be equal to the ~~actual~~-projected expenditures for the SCNID, including annual maintenance costs, administrative fees and other incurred costs; plus additional amounts necessary to maintain or establish the roll-forward ~~accounts~~account, if any, and ~~the~~ reserve ~~accounts~~account; less the City's contribution to the SCNID and the contribution from the City's collection of right-of-way license fees along South Carson Street.

9. The total expenditures of the SCNID must not in any event increase more than five percent on a year-over-year basis, unless otherwise approved by the Board of Supervisors. The assessment may not decrease from the prior year, except as otherwise provided in this Ordinance and approved by the Board.

10. The City must prepare the annual assessment estimate to be considered by the Board prior to its first meeting in June each year, at which time the Board may confirm and levy the assessment for the following tax year in conformance with the requirements of Chapter 271 of NRS. After the assessment is confirmed, the Clerk's Office must submit the list of parcel numbers and the assessed amount for each property to the Carson City Treasurer. The Board authorizes the Treasurer to reduce or waive assessment penalties and interest for good cause pursuant to NRS 361.4835.

11. In the event that a nonprofit association administers the SCNID, SCNID member voting must be weighted in the same proportion as the assessment.

12. The Board may decrease the assessment based upon an actual reduction in services or maintenance costs or for other special considerations. The Board may further consider a request in writing from the nonprofit association's governing body or non-excluded property owners within the SCNID representing at least 66 2/3 percent of the basis for assessment for an increase in the assessment to pay for other improvements or activities, such as marketing and advertising, ~~or for~~equipment purchases, an increase in the levels of maintenance, or to modify the assessment percentages, as permitted by law.

13. The City has established a procedure for obtaining a hardship determination on the basis of a property owner's ability to pay the assessment pursuant to NRS 271.357.

SECTION IX:

1. Pursuant to NRS 271.325(6), upon adoption of this Ordinance, the Board must cause to be recorded in the office of the Carson City Clerk-Recorder a certified copy of a list of the tracts to be assessed and the amount of maximum benefits estimated to be assessed against each tract in the assessment area, as shown on the assessment plat, as revised and approved by the governing body pursuant to NRS 271.320 (the area and the list of assessed properties). Neither the failure to record that list nor any defect or omission in that list will affect the validity of any assessment, the lien for the payment thereof, or the priority of that lien.

2. In addition to the specific provisions of this ordinance, the SCNID is subject to all applicable requirements of Chapter 271 of NRS.

SECTION X:

Ordinance No. 2021-8 is hereby repealed.

SECTION X:

EXHIBIT LIST. This ordinance contains the following exhibits:

- A. SCNID Map
- B. SCNID Property List and FY 2024 Assessment
- C. Project improvement plan
- D. SCNID Maintenance Plan

PROPOSED on _____, 2023.

PROPOSED by Supervisor _____.

PASSED on _____, 2023.

VOTE: AYES: SUPERVISORS: _____

 NAYS: SUPERVISORS: _____

 ABSENT: SUPERVISORS: _____

Lori Bagwell, Mayor

ATTEST:

William Scott Hoen, Clerk-Recorder

This ordinance shall be in force and effect from the _____ day of the month
of _____ of the year 2023.

TEXT OF REPEALED SECTIONS

[SECTION I:

~~South Carson Neighborhood Improvement District creation.~~

~~1. This ordinance creates the South Carson Neighborhood Improvement District (hereinafter "SCNID") pursuant to Chapter 271 of NRS (hereinafter "NRS") based upon a provisional order of the Board of Supervisors at the Board's meeting of April 15, 2021. The SCNID's purpose is to cover that portion of the cost of ongoing maintenance for those pedestrian, non-motorized and landscaping improvements constructed within the public right of way within the SCNID boundary as part of the South Carson Street Complete Streets Project (hereinafter "Project") that exceeds the maintenance costs already borne by Carson City for those types of improvements.~~

~~2. Pursuant to NRS 271.325, the Board of Supervisors has determined that public convenience and necessity require the SCNID's creation, and that its creation is economically sound and feasible.~~

SECTION II:

~~SCNID boundaries. The SCNID comprises only the area depicted on Exhibit A, including only the Assessor Parcel Numbers set forth on Exhibit B.~~

SECTION III:

~~Project improvements. The Project improvements that are to be maintained, in part, through SCNID-derived funds are graphically shown on Exhibit C.~~

SECTION IV:

~~Assessment amount and maintenance plan.~~

~~1. The property owners within the SCNID shall respectively be assessed for fiscal tax year 2022 (“Year One”) the amounts shown on Exhibit B for each property.~~

~~2. The City currently spends approximately \$22,240 per year on landscape, sidewalks and weed abatement maintenance of the areas where the Project’s improvements will be constructed and maintained. The City will hereafter continue to contribute at least that amount toward the maintenance of those improvements.~~

~~3. The annual maintenance cost estimate for the Project’s improvements is \$141,860 in Year One. The difference between the current maintenance expenditure by the City (\$22,240) and the Year One estimated maintenance cost (\$141,860) is \$119,620. This amount (\$119,620) will be assessed to the property owners in Year One, as further detailed below in Section V of this Ordinance.~~

~~4. The total annual maintenance cost estimate to be assessed to the property owners shall be reduced each year by the projected amount that will be collected through City right of way licensing agreements for City real property, easements, or other interests comprising right of way adjacent to properties located within the SCNID for the fiscal year in which the assessment is collected.~~

~~5. The SCNID Maintenance Plan, attached to this ordinance as Exhibit D, details the improvements to be maintained, the anticipated schedule and levels of maintenance of those improvements, and the estimated time and expense of that maintenance.~~

SECTION V:

~~Assessment methodology and general provisions.~~

~~1. The SCNID’s purpose is to assess the property owners within the area an amount equal to Carson City’s increased maintenance costs for the Project that are constructed within the SCNID’s geographic boundaries. No portion of any funds received from the SCNID, through assessment or otherwise, may be used to pay all or any portion of an expense previously obligated for, or which has traditionally been borne by, the City.~~

~~2. Each property within the SCNID will be assessed its proportionate share of the total property owners’ assessment based on two factors: 1) parcel frontage length along South Carson Street and 2) parcel area. Half (50 percent) of the annual assessment assigned to the property owners will be distributed among the property owners proportionately based on the lineal frontage of each property abutting South Carson Street or abutting a City right of way property fronting on South Carson Street, measured as a proportion of that property’s frontage compared to the total property frontage within the entire SCNID. The other half (50 percent) of the annual assessment assigned to the property owners will be distributed among the property owners proportionately based on~~

the square footage of each property measured as a proportion of the total square footage of properties within the SCNID. A Notice of SCNID Annual Assessment will be recorded against title to every assessed SCNID property.

~~3. The SCNID assessment shall be paid by each property owner in conjunction with the owner's property taxes for the year, divided into quarterly payments. Penalties and interest for delinquent amounts will be calculated in the same manner as for real property taxes. The assessment amount shall constitute a lien upon an assessed property and have the same priority as a lien for property taxes.~~

~~4. The SCNID assessment, including the amounts assessed to the property owners and the City's contribution share, shall increase each year by the Consumer Price Index for All Urban Consumers ("CPI") — All Items (1982-1984=100), as published by the U.S. Department of Labor, Bureau of Labor Statistics for the twelve month period ending December 31 next preceding the year for which the increase is being calculated, or by 5%, whichever is less. This assessment amount shall be the "base assessment" for each year. An assessment shall not decrease from the prior year if the CPI is negative for an evaluated period.~~

~~5. Notwithstanding the provisions in subparagraph 4 above for annual assessment increases, the annual property owners' assessment shall be reduced if actual maintenance costs are less than the amount collected and a reserve of not less than 20 percent is projected to be maintained through the following year's assessment period. The property owners' assessment shall be reduced to an amount that results in a projected 20 percent reserve at the end of the following year's assessment period. The City's contribution to the SCNID shall continue to increase in accordance with subparagraph 4 above, and the base assessment value shall continue to be calculated each year in accordance with subparagraph 4 above regardless of whether the actual assessment is increased in any given year.~~

~~6. — The City shall prepare the annual assessment estimate to be considered by the Board of Supervisors in conformance with the requirements of Chapter 271 of NRS. In confirming the assessment, the Board of Supervisors shall direct the Clerk to submit the list of parcel numbers and the assessed amount for each property to the Carson City Treasurer. The Board of Supervisors authorizes the Treasurer to reduce or waive the amount for good cause pursuant to NRS 361.483 and NRS 361.4835.~~

~~7. — In Year One and all subsequent years, Carson City must itemize and document the alleged increased maintenance costs by spreadsheet and corroborating documentation, which may include actual costs of maintenance or the cost of contracting the maintenance to a private company, as applicable.~~

~~8. — The City shall establish a procedure for obtaining a hardship determination based on a property owner's ability to pay the assessment pursuant to NRS 271.357.~~

SECTION VI:

1. ~~Pursuant to NRS 271.325(6), upon adoption of this Ordinance, the Board of Supervisors shall cause to be recorded in the office of the Carson City Recorder a certified copy of a list of the tracts to be assessed and the amount of maximum benefits estimated to be assessed against each tract in the assessment area, as shown on the assessment plat, as revised and approved by the governing body pursuant to NRS 271.320 (the area and the list of assessed properties). Neither the failure to record that list nor any defect or omission in that list shall affect the validity of any assessment, the lien for the payment thereof, or the priority of that lien.~~

2. ~~In addition to the specific provisions of this ordinance, the SCNID shall be subject to all applicable requirements of NRS Chapter 271, Local Improvements.~~

SECTION VII:

EXHIBIT LIST. ~~This ordinance contains the following exhibits:~~

- A. ~~SCNID Map~~
- B. ~~SCNID Property List and Year One Assessment~~
- C. ~~Project improvement plan~~
- D. ~~SCNID Maintenance Plan and Cost Estimate]~~

SUMMARY: An ordinance levying an assessment and amending provisions of the South Carson Neighborhood Improvement District.

BILL NO. ____

ORDINANCE NO. 2023-_____

AN ORDINANCE RELATING TO IMPROVEMENT DISTRICTS; LEVYING THE FISCAL YEAR 2024 ASSESSMENT FOR THE SOUTH CARSON NEIGHBORHOOD IMPROVEMENT DISTRICT (“SCNID”); AMENDING THE SCNID ORDINANCE UNDER CHAPTER 271 OF THE NEVADA REVISED STATUTES; AND PROVIDING OTHER MATTERS PROPERLY RELATING THERETO.

The Carson City Board of Supervisors do ordain:

SECTION I:

1. The South Carson Neighborhood Improvement District ("SCNID") was created by the Carson City Board of Supervisors (“Board”) on June 17, 2021, through Ordinance No. 2021-8, pursuant to Chapter 271 of the Nevada Revised Statutes ("NRS"). The SCNID’s purpose is to cover that portion of the cost of ongoing maintenance for those pedestrian, non-motorized and landscaping improvements constructed within the public right-of-way within the SCNID boundary as part of the South Carson Street Complete Streets Project (“Project”) that exceeds the maintenance costs already borne by Carson City (“City”) for those types of improvements.

SECTION II:

Levy of Fiscal Year (“FY”) 2024 Assessment

1. 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. The Board also held a public hearing and heard and disposed of any and all complaints, protests and objections to the assessment by resolution.

2. The total estimated expenditures for the SCNID, including maintenance costs, for FY 2024 are \$155,677.

3. The City's contribution to the SCNID for FY 2024 is \$24,406.
4. The contribution to the SCNID for FY 2024 from collections of right-of-way license fees is estimated to be \$44,510.
5. The total estimated expenditures for the SCNID, less the City's contributions and the license fee contributions is \$86,761. This amount is assessed to the property owners in the SCNID for FY 2024.
6. The Board hereby levies the \$86,761 assessment for the SCNID in FY 2024 for the purpose of paying for maintenance of the South Carson Complete Streets Project, distributed among the property owners as shown on the confirmed assessment roll in EXHIBIT B, attached hereto.
7. The officers and employees of Carson City are hereby authorized and directed to take all action necessary or appropriate to effectuate the levy of the assessment.

SECTION III:

1. This ordinance amends and replaces in its entirety Ordinance No. 2021-8 establishing the SCNID pursuant to Chapter 271 of the NRS. The SCNID's purpose remains to cover that portion of the cost of ongoing maintenance for those pedestrian, non-motorized and landscaping improvements constructed within the public right-of-way within the SCNID boundary as part of the Project that exceeds the maintenance costs already borne by the City for those types of improvements. The complete area of the SCNID is depicted in EXHIBIT A.
2. Pursuant to NRS 271.325, the Board has determined that public convenience and necessity require the SCNID's amendment, and that its amendment is economically sound and feasible.

SECTION IV:

1. This amendment is being made through the provisional order process under Chapter 271 of the NRS.
2. The City may, in its sole discretion, contract with a nonprofit association to administer the SCNID and provide for the maintenance of the improvements specified in the plans for the SCNID, as provided by NRS 271.322.

3. If the City contracts with a nonprofit association, the governing body of the nonprofit association must present an annual report, including the SCNID's activities, work accomplished, future plans, budget reconciliation and the projected budget for the next fiscal year to the Board. The nonprofit association must make a reasonable effort to present the annual report on or before the second April meeting when the Board first considers the annual assessment.

4. If the City administers the SCNID, an administration fee of 10 percent of the estimated annual expenditures must be included in the annual budget and paid to the City. If the City does not administer the SCNID, an administration fee of 5 percent estimated annual expenditures must be included in the annual budget and paid to the City. The administration fee is to offset the costs to the City to administer the SCNID and to administratively prepare and process the annual assessments.

SECTION V:

The SCNID comprises only the area depicted on EXHIBIT A, including the real property designated in EXHIBIT B. The real property list comprising the SCNID must be adjusted each year based on the Carson City Assessor's Office's records.

SECTION VI:

The improvements that are to be maintained, in part, through SCNID-derived funds are graphically shown on EXHIBIT C.

SECTION VII:

Assessment amount and maintenance plan.

1. In 2021, at the time the Project's improvements were constructed, the City spent approximately \$22,240 per year on landscape, sidewalks and weed abatement maintenance of the areas where the Project's improvements will be constructed and maintained. The total expenditures for FY 2022 were \$141,860, the City's contribution to the SCNID was \$22,240, the amount estimated to be collected from license fees was \$50,000, and the assessment was \$69,620.

2. For Fiscal Year ("FY") 2023, the total expenditures were \$148,953, the City contributed \$23,352, the amount estimated to be collected from license fees was \$49,855, and the amount assessed to the owners of property in the SCNID was \$75,746.

3. The City portion of the SCNID expenses has remained steady at 15.67% of the total SCNID expenses. Unless otherwise approved by the Board of Supervisors, amounts paid by Carson City to the SCNID for the City's portion of the SCNID expenditures must continue to be 15.67% of the overall expenditures of the SCNID in FY 2025 and following years. If expenditures decrease, less maintenance is agreed upon, or reserves are used to supplement the budget, the City's portion will decrease along with the property owner's assessment. If expenditures increase or additional reserves are needed, the City's portion will increase along with the property owner's assessment.

4. Unless otherwise approved by the Board of Supervisors, the City's contribution will not increase if any nonprofit organization administering the SCNID or the property owners in the SCNID request, as provided in this Ordinance, an increase in the amount of the assessment for additional activities outside the scope of the Project as identified in EXHIBITS A-D.

5. The projected amount that will be collected through City right-of-way licensing agreements for City real property, easements or other interests comprising right-of-way adjacent to properties located within the SCNID must be directed to the SCNID each year to reduce the assessments paid by the property owners located within the SCNID.

6. The SCNID Maintenance Plan, attached to this ordinance as EXHIBIT D, details the improvements to be maintained, the anticipated schedule and levels of maintenance of those improvements.

SECTION VIII:

Assessment methodology and general provisions.

1. The SCNID's purpose is to assess the property owners within the SCNID area an amount equal to Carson City's increased maintenance costs for the Project that are constructed within the SCNID's geographic boundaries.

2. The SCNID's geographic boundaries are depicted on EXHIBIT A. Each property within the SCNID will be assessed its proportionate share of the total property owners' assessment based on two factors: (1) parcel frontage length along South Carson Street and (2) parcel area. Half (50%) of the annual assessment assigned to the property owners will be distributed among the property owners proportionately based on the lineal frontage of each property abutting South Carson Street or abutting a City right-of-way property fronting on South Carson Street, measured as a proportion of that property's frontage compared to the total property frontage within the entire SCNID. The other half (50%) of the annual assessment assigned to the property owners will be distributed among

the property owners proportionately based on the square footage of each property measured as a proportion of the total square footage of properties within the SCNID. If a change to a property within the SCNID occurs during the year, the assessment will be adjusted with the next full assessment year based on the Assessor's records, as established at the time the Board confirms the assessment. No pro-ration by the City will be required for assessed SCNID properties sold during a tax year; rather, all such pro-rations will be privately addressed, if at all, by the buyer and seller to each such respective transaction.

3. The SCNID assessment must be paid by each property owner in conjunction with the owner's property taxes for the year, divided into quarterly payments. Penalties and interest for delinquent amounts will be calculated in the same manner as for real property taxes. The assessment amount constitutes a lien upon an assessed property and have the same priority as a lien for property taxes. After being collected, SCNID assessments must be deposited in the SCNID accounts.

4. The assessment must be calculated each year and pro-rated among the SCNID's property owners based on the methods described in this Ordinance.

5. The administrator of the SCNID must itemize and document expenditures, including maintenance costs, which may include actual costs of maintenance or the cost of contracting the maintenance to a private company, as applicable. Expenditures, including maintenance costs, and revenues must be projected for the ensuing five fiscal years. Expenditures must include projections for any periodic maintenance that occurs once every two years or more, if any, to avoid sudden increases in the annual assessment when such maintenance is scheduled to occur. Periodic maintenance, if any, must be annualized and amounts must be identified in the prepared budget and set aside annually in designated roll-forward accounts to provide for periodic maintenance.

6. A reserve account must be maintained to provide a buffer against sudden increases in the annual assessments due to increased expenditures or maintenance costs. Beginning in FY 2024, the reserve amount must not be less than 20 percent of the projected average annual expenditures over the next five years. The percentage or amount required to be maintained in a reserve account may be approved by the Board not more than once a year during the process to set the annual assessment. The roll-forward amounts for periodic maintenance, if any, may not be designated as part of the reserve account.

7. If the cost of maintenance or other expenditures in any given year exceeds the assessed amount plus any available reserve account balance and the City incurs the cost to meet contractual obligations, the expenditures must be increased the following year to reimburse the City for the City paid expenses.

8. Except as otherwise provided in this Ordinance, the assessment must be equal to the projected expenditures for the SCNID, including annual maintenance costs,

administrative fees and other incurred costs; plus additional amounts necessary to maintain or establish the roll-forward account, if any, and the reserve account; less the City's contribution to the SCNID and the contribution from the City's collection of right-of-way license fees along South Carson Street.

9. The total expenditures of the SCNID must not in any event increase more than five percent on a year-over-year basis, unless otherwise approved by the Board of Supervisors. The assessment may not decrease from the prior year, except as otherwise provided in this Ordinance and approved by the Board.

10. The City must prepare the annual assessment estimate to be considered by the Board prior to its first meeting in June each year, at which time the Board may confirm and levy the assessment for the following tax year in conformance with the requirements of Chapter 271 of NRS. After the assessment is confirmed, the Clerk's Office must submit the list of parcel numbers and the assessed amount for each property to the Carson City Treasurer. The Board authorizes the Treasurer to reduce or waive assessment penalties and interest for good cause pursuant to NRS 361.4835.

11. In the event that a nonprofit association administers the SCNID, SCNID member voting must be weighted in the same proportion as the assessment.

12. The Board may decrease the assessment based upon an actual reduction in services or maintenance costs or for other special considerations. The Board may further consider a request in writing from the nonprofit association's governing body or non-excluded property owners within the SCNID representing at least 66 2/3 percent of the basis for assessment for an increase in the assessment to pay for other improvements or activities, such as marketing and advertising, equipment purchases, an increase in the levels of maintenance, or to modify the assessment percentages, as permitted by law.

13. The City has established a procedure for obtaining a hardship determination on the basis of a property owner's ability to pay the assessment pursuant to NRS 271.357.

SECTION IX:

1. Pursuant to NRS 271.325(6), upon adoption of this Ordinance, the Board must cause to be recorded in the office of the Carson City Clerk-Recorder a certified copy of a list of the tracts to be assessed and the amount of maximum benefits estimated to be assessed against each tract in the assessment area, as shown on the assessment plat, as revised and approved by the governing body pursuant to NRS 271.320 (the area and the list of assessed properties). Neither the failure to record that list nor any defect or omission

in that list will affect the validity of any assessment, the lien for the payment thereof, or the priority of that lien.

2. In addition to the specific provisions of this ordinance, the SCNID is subject to all applicable requirements of Chapter 271 of NRS.

SECTION X:

Ordinance No. 2021-8 is hereby repealed.

SECTION X:

EXHIBIT LIST. This ordinance contains the following exhibits:

- A. SCNID Map
- B. SCNID Property List and FY 2024 Assessment
- C. Project improvement plan
- D. SCNID Maintenance Plan

PROPOSED on _____, 2023.

PROPOSED by Supervisor _____.

PASSED on _____, 2023.

VOTE: AYES: SUPERVISORS: _____

 NAYS: SUPERVISORS: _____

 ABSENT: SUPERVISORS: _____

Lori Bagwell, Mayor

ATTEST:

William Scott Hoen, Clerk-Recorder

This ordinance shall be in force and effect from the _____ day of the month of _____ of the year 2023.

TEXT OF REPEALED SECTIONS

[SECTION I:

~~South Carson Neighborhood Improvement District creation.~~

~~1. This ordinance creates the South Carson Neighborhood Improvement District (hereinafter “SCNID”) pursuant to Chapter 271 of NRS (hereinafter “NRS”) based upon a provisional order of the Board of Supervisors at the Board’s meeting of April 15, 2021. The SCNID’s purpose is to cover that portion of the cost of ongoing maintenance for those pedestrian, non-motorized and landscaping improvements constructed within the public right of way within the SCNID boundary as part of the South Carson Street Complete Streets Project (hereinafter “Project”) that exceeds the maintenance costs already borne by Carson City for those types of improvements.~~

~~2. Pursuant to NRS 271.325, the Board of Supervisors has determined that public convenience and necessity require the SCNID’s creation, and that its creation is economically sound and feasible.~~

SECTION II:

~~SCNID boundaries. The SCNID comprises only the area depicted on Exhibit A, including only the Assessor Parcel Numbers set forth on Exhibit B.~~

SECTION III:

~~Project improvements. The Project improvements that are to be maintained, in part, through SCNID-derived funds are graphically shown on Exhibit C.~~

SECTION IV:

~~Assessment amount and maintenance plan.~~

~~1. The property owners within the SCNID shall respectively be assessed for fiscal tax year 2022 (“Year One”) the amounts shown on Exhibit B for each property.~~

~~2. The City currently spends approximately \$22,240 per year on landscape, sidewalks and weed abatement maintenance of the areas where the Project’s improvements will be constructed and maintained. The City will hereafter continue to contribute at least~~

that amount toward the maintenance of those improvements.

3. The annual maintenance cost estimate for the Project's improvements is \$141,860 in Year One. The difference between the current maintenance expenditure by the City (\$22,240) and the Year One estimated maintenance cost (\$141,860) is \$119,620. This amount (\$119,620) will be assessed to the property owners in Year One, as further detailed below in Section V of this Ordinance.

4. The total annual maintenance cost estimate to be assessed to the property owners shall be reduced each year by the projected amount that will be collected through City right-of-way licensing agreements for City real property, easements, or other interests comprising right-of-way adjacent to properties located within the SCNID for the fiscal year in which the assessment is collected.

5. The SCNID Maintenance Plan, attached to this ordinance as Exhibit D, details the improvements to be maintained, the anticipated schedule and levels of maintenance of those improvements, and the estimated time and expense of that maintenance.

SECTION V:

Assessment methodology and general provisions.

1. The SCNID's purpose is to assess the property owners within the area an amount equal to Carson City's increased maintenance costs for the Project that are constructed within the SCNID's geographic boundaries. No portion of any funds received from the SCNID, through assessment or otherwise, may be used to pay all or any portion of an expense previously obligated for, or which has traditionally been borne by, the City.

2. Each property within the SCNID will be assessed its proportionate share of the total property owners' assessment based on two factors: 1) parcel frontage length along South Carson Street and 2) parcel area. Half (50 percent) of the annual assessment assigned to the property owners will be distributed among the property owners proportionately based on the lineal frontage of each property abutting South Carson Street or abutting a City right-of-way property fronting on South Carson Street, measured as a proportion of that property's frontage compared to the total property frontage within the entire SCNID. The other half (50 percent) of the annual assessment assigned to the property owners will be distributed among the property owners proportionately based on the square footage of each property measured as a proportion of the total square footage of properties within the SCNID. A Notice of SCNID Annual Assessment will be recorded against title to every assessed SCNID property.

3. The SCNID assessment shall be paid by each property owner in conjunction with the owner's property taxes for the year, divided into quarterly payments. Penalties and interest for delinquent amounts will be calculated in the same manner as for real property taxes. The assessment amount shall constitute a lien upon an assessed property and have the same priority as a lien for property taxes.

~~4. The SCNID assessment, including the amounts assessed to the property owners and the City's contribution share, shall increase each year by the Consumer Price Index for All Urban Consumers ("CPI") — All Items (1982-1984=100), as published by the U.S. Department of Labor, Bureau of Labor Statistics for the twelve month period ending December 31 next preceding the year for which the increase is being calculated, or by 5%, whichever is less. This assessment amount shall be the "base assessment" for each year. An assessment shall not decrease from the prior year if the CPI is negative for an evaluated period.~~

~~5. Notwithstanding the provisions in subparagraph 4 above for annual assessment increases, the annual property owners' assessment shall be reduced if actual maintenance costs are less than the amount collected and a reserve of not less than 20 percent is projected to be maintained through the following year's assessment period. The property owners' assessment shall be reduced to an amount that results in a projected 20 percent reserve at the end of the following year's assessment period. The City's contribution to the SCNID shall continue to increase in accordance with subparagraph 4 above, and the base assessment value shall continue to be calculated each year in accordance with subparagraph 4 above regardless of whether the actual assessment is increased in any given year.~~

~~6. The City shall prepare the annual assessment estimate to be considered by the Board of Supervisors in conformance with the requirements of Chapter 271 of NRS. In confirming the assessment, the Board of Supervisors shall direct the Clerk to submit the list of parcel numbers and the assessed amount for each property to the Carson City Treasurer. The Board of Supervisors authorizes the Treasurer to reduce or waive the amount for good cause pursuant to NRS 361.483 and NRS 361.4835.~~

~~7. In Year One and all subsequent years, Carson City must itemize and document the alleged increased maintenance costs by spreadsheet and corroborating documentation, which may include actual costs of maintenance or the cost of contracting the maintenance to a private company, as applicable.~~

~~8. The City shall establish a procedure for obtaining a hardship determination based on a property owner's ability to pay the assessment pursuant to NRS 271.357.~~

SECTION VI:

~~1. Pursuant to NRS 271.325(6), upon adoption of this Ordinance, the Board of Supervisors shall cause to be recorded in the office of the Carson City Recorder a certified copy of a list of the tracts to be assessed and the amount of maximum benefits estimated to be assessed against each tract in the assessment area, as shown on the assessment plat, as revised and approved by the governing body pursuant to NRS 271.320 (the area and the list of assessed properties). Neither the failure to record that list nor any defect or omission in that list shall affect the validity of any assessment, the lien for the payment thereof, or the priority of that lien.~~

~~2. In addition to the specific provisions of this ordinance, the SCNID shall be subject to all applicable requirements of NRS Chapter 271, Local Improvements.~~

SECTION VII:

EXHIBIT LIST. ~~This ordinance contains the following exhibits:~~

- ~~A. SCNID Map~~
- ~~B. SCNID Property List and Year One Assessment~~
- ~~C. Project improvement plan~~
- ~~D. SCNID Maintenance Plan and Cost Estimate]~~