

General Improvement District (GID) Overview

General Purpose

A GID is a separate legal entity overseen by the Carson City Board of Supervisors, managed by Carson City, to fund a city-wide Local Road Maintenance Program (LRMP)

A GID may fund the maintenance and reconstruction of streets and alleys, curbs, gutters, sidewalks; and it may also provide snow removal and street lighting.

Formation



Funding and Management

GID Funding

- By law, any property that receives special benefit from the activities conducted by the GID may be charged a special assessment.
- Special assessments would most likely be added to the City's monthly utility bills

GID Management

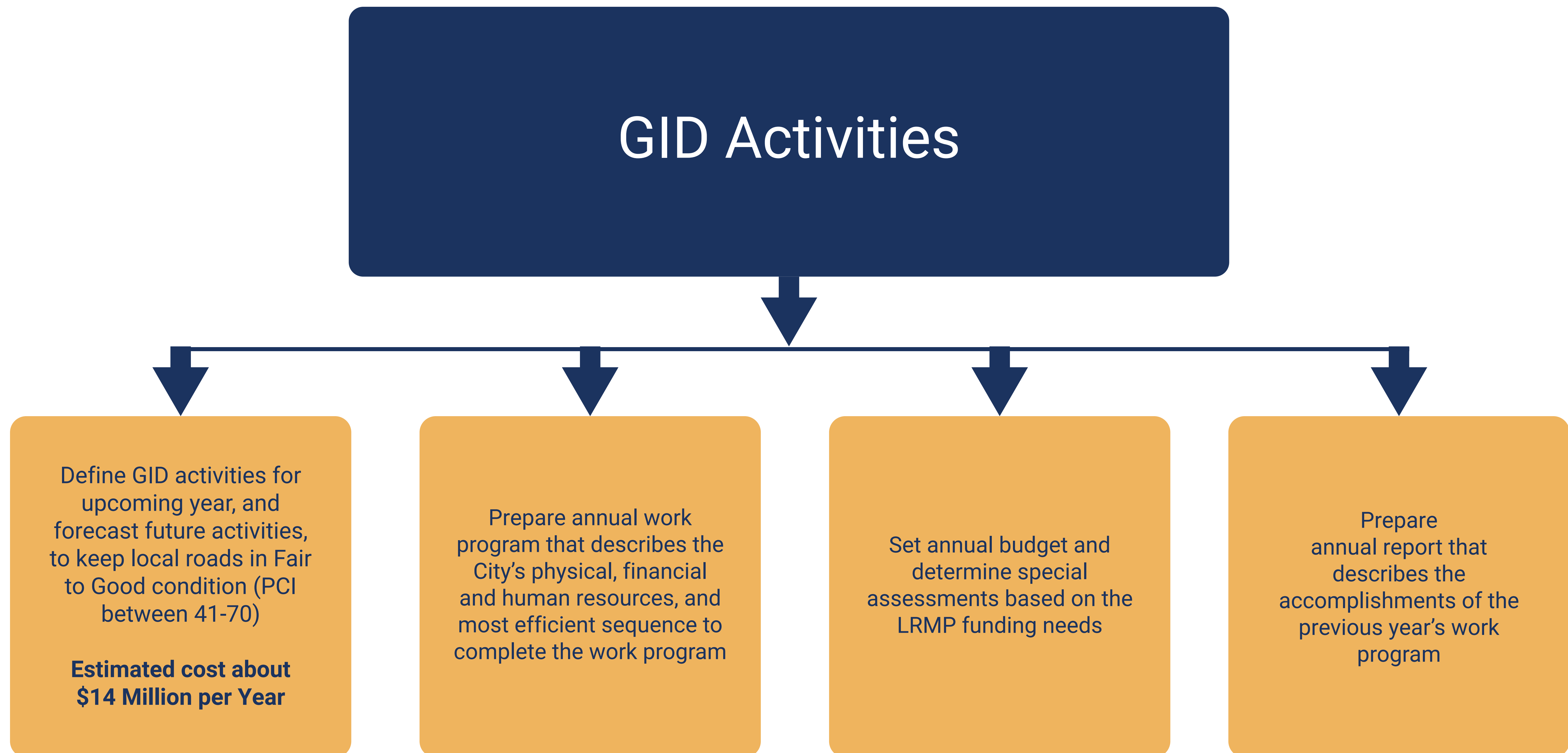
The GID must establish:

- ✓ accounting practices
- ✓ auditing practices
- ✓ a budget and management standards, and
- ✓ must hold at least one annual public meeting to discuss its activities

The GID may appoint a local district managing board to operate its affairs

Annual General Improvement District (GID) Activities

GID Assessments would fund the Local Roads Maintenance Program (LRMP)



Local Roads Maintenance Program Cost Assessment Methodology Options

Assessment Methodology	PROS	CONS
Front footage of parcel to City road	It is reasonable to assume the property owner / tenant is using City roads if there is one in front of the property	The number of trips made to/from a property bears no relationship to the front footage of road in front of the property
Flat parcel charge	Everybody pays the same for every property owned	People who use the roads more should pay more
Parcel acreage	The bigger the parcel the more it can be developed, potentially generating more wear and tear on City roads	Property uses are restricted by code, the size of the property bears no relationship to its impact on City roads
Livable building square feet on parcel	The bigger the building the more people can use it, generating more wear and tear on roads	Building size does not represent occupancy - road use is not represented by building size
Estimated vehicle trip generation	Land uses that generate more traffic will pay more	Trip generation by land use is estimated and may not be accurate, it is not equitable if the estimates are wrong for Carson City
Assessed value of parcels assessed	Being adjacent or close to a road that is in good repair increases property value	Tax-exempt properties and other properties without assessed value that impact roads could not be assessed